

NAMA KHOI LOCAL MUNICIPALITY



FINAL BUDGET 2020/21 TO 2022/23

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PART 1

1.1 Mayor Report

Will be included, after the tabling of the budget to council.

R J CLOETE – Mayor

1.2 EXECUTIVE SUMMARY

INTRODUCTION AND BACKGROUND

The purpose of the 2020/21 – 2022-23 MTREF budget is to comply with the MFMA (No 56 of 2003) and is a financial plan to enable the municipality to achieve its vision and mission through the IDP Strategy which is informed by our development agenda and community/stakeholder inputs.

PRESSURES FACING THE MUNICIPALITY

Depleted infrastructure, this issue has been hampering the municipality's ability to deliver service at the highest level.

Outstanding issues relating to the Creditors such as the R66 million dispute that has not been resolved.

Losses in service departments, tariff structures are not sustainable, and further increases will result in the community not been able to pay for services.

Long outstanding matters relating to creditors and debtors. (Impacts liquidity)

Vacancy rate vs ability to fund organogram

Liquidity rate vs ability to properly fund repairs and maintenance projects

High rate of the community just exceeds the indigent benchmark and therefore does not receive help with their monthly accounts

Coivd-19 has taken a strain on all of us and most businesses has been losing lots of money during this period, but we must not forget that even before lockdown/covid-19 Nama Khoi Municipality as well as its community were already struggling financially.

Covid-19 had an impact on the collection rate and it was essential to remain open during this difficult times, the municipality acknowledge that people has loss the income in one way or the other and that a number of businesses has struggled financially, and therefore the municipality will assist businesses on an individually basis depending on the impact the pandemic this will filter down to the community as well, the assistance will be by means of payment arrangements.

Municipality's ability to deliver secondary services such at traffic, community halls, library and sport.

The overall wealth of the municipality versus the actual need of the community

The region ability to attract development and the high unemployment rate.

HIGHLIGHTS ON THE BUDGET

Nama Khoi Municipality budget has been unfunded for a number of years, letters has been written to Treasury, engagements has been held, Expenditures has been cut as result, that only resulted either in a number of services not been done or unauthorised expenditure because of overspending of votes that was cut.

There is already a big discrepancy between the vote structures of services delivered by Nama Khoi and the Bulk services paid by the municipality. This municipality is incurring millions of debt each year. Tariffs must be increased, however that will require a phase in period and secondly further investigations is needed to establish why there is these big differences in the tariff structures.

NC062 Nama Khoi - Table A1 Budget Summary				
Description	Pre-audit outcome	2020/21 Medium Term Revenue & Expenditure Framework		
		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Financial Performance				
Total Revenue (excluding capital transfers and contributions)	274 705 206	284 813 345	295 490 579	310 219 278
Total Expenditure	324 663 700	334 021 599	363 028 561	383 928 391
Surplus/(Deficit)	- 49 958 494.00	- 49 208 253.99	- 67 537 982.00	- 73 709 113.00
Capital Budget	26 042 391	42 851 304	19 406 087	20 973 914
Surplus/(Deficit) after capital transfers & contributions	- 23 916 103	- 6 356 950	- 48 131 895	- 52 735 199

Circular 42 states:

- A Financial Performance budget surplus/deficit in itself is not an indication of a “funded budget”, due to items such as capital grants, depreciation and provisions.
- Let’s assume, for example, that a municipal Financial Performance budget shows a deficit.
- This deficit would not exist if budgeted depreciation was not included. Trying to apply the past mindset of a “balanced budget” to the Financial Performance budget may result in a view that consumer charges will need to be increased to cover the depreciation. This may not be the case, since a deficit on the Financial Performance budget does not necessarily mean that the budget is not funded.

INCOME

Movement in Revenue		
	2019-20	2020-21
Property Rates	43 233 960	45 289 566
Electricity	94 212 965	100 055 713
Water	36 308 961	39 061 977
Refuse Removal	14 345 192	15 303 807
Sanitation	11 937 733	12 711 912
Changes made in line with NERSA approve tariff for ESKOM, Sedibeng tariff and tariffs increased per circular 99 or inflation based 4.5%, it must be noted no increase on Property Rates but rather adjust as per Propose new increases and impact of new valuations		

The following Grants are as per the Division of Revenue Bill.

Please note that grants and Capital Project sheets and information will be updated to the latest available DORA, acknowledge that mistakes were made.

NC062 Nama Khoi - Supporting Table SA18 Transfers and grant receipts									
Description	2016/17 Audited Outcome	2017/18 Audited Outcome	2018/19 Audited Outcome	Current Year 2019/20		Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
				Original Budget	Adjusted Budget				
RECEIPTS:									
Operating Transfers and Grants									
National Government:	39,048,744	40,128,000	46,132,000	57,385,782	57,437,782	57,437,782	57,593,696	60,326,913	64,238,086
Local Government Equitable Share	36,443,744	38,318,000	43,917,000	47,830,000	47,830,000	47,830,000	51,221,000	55,116,000	58,842,000
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant	1,675,000	1,810,000	2,215,000	2,680,000	2,680,000	2,680,000	3,000,000	3,200,000	3,300,000
Municipal Infrastructure Grant	-	-	-	3,229,521	3,229,521	3,229,521	3,372,696	2,010,913	2,096,086
Municipal Disaster Recovery Grant	-	-	-	-	182,000	182,000	-	-	-
Water Services Infrastructure Grant	-	-	-	3,478,261	3,348,261	3,348,261	-	-	-
Human Settlements	-	-	-	168,000	168,000	168,000	-	-	-
Municipal Systems Improvement Grant	930,000	-	-	-	-	-	-	-	-
Provincial Government:	4,091,423	2,699,000	1,795,000	2,100,826	2,100,826	2,100,826	1,070,000	-	-
Expanded Public Works Programme	1,006,888	1,000,000	795,000	1,005,826	1,005,826	1,005,826	1,070,000	-	-
Library Grant	3,084,535	1,699,000	1,000,000	1,095,000	1,095,000	1,095,000	-	-	-
District Municipality:	-	500,000	-	-	-	-	-	-	-
Namakwa District Municipality	-	500,000	-	-	-	-	-	-	-
Other grant providers:	-	1,438,962	-	-	-	-	-	-	-
Other	-	1,438,962	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	43,140,167	44,765,962	47,927,000	59,486,608	59,538,608	59,538,608	58,663,696	60,326,913	64,238,086
Capital Transfers and Grants									
National Government:	15,339,401	13,927,000	37,714,000	24,005,218	24,135,218	24,135,218	42,851,304	19,406,087	20,973,914
Integrated National Electrification Programme Grant	-	-	4,000,000	-	-	-	-	1,000,000	7,000,000
Municipal Infrastructure Grant	14,245,001	13,927,000	14,384,000	11,363,479	11,363,479	11,363,479	26,151,304	13,406,087	13,973,914
Municipal Disaster Recovery Grant	-	-	14,330,000	-	-	-	-	-	-
Water Services Infrastructure Grant	1,094,400	-	5,000,000	11,521,739	11,651,739	11,651,739	16,700,000	5,000,000	-
Human Settlements	-	-	-	1,120,000	1,120,000	1,120,000	-	-	-
Provincial Government:	-	233,000	475,000	52,174	52,174	52,174	-	-	-
Expanded Public Works Programme	-	-	-	52,174	52,174	52,174	-	-	-
Library Grant	-	233,000	475,000	-	-	-	-	-	-
Other grant providers:	64,840	7,166,548	-	-	-	-	-	-	-
Other	64,840	7,166,548	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	15,404,241	21,326,548	38,189,000	24,057,392	24,187,392	24,187,392	42,851,304	19,406,087	20,973,914
TOTAL RECEIPTS OF TRANSFERS & GRANTS	58,544,408	66,092,510	86,116,000	83,544,000	83,726,000	83,726,000	101,515,000	79,733,000	85,212,000

“The 2020 Supplementary Budget responds to the COVID-19 pandemic and its impacts on the economy.

Changes to municipal allocations are set out in the Division of Revenue Amendment Bill, 2020. These include changes to equitable share allocations (in Schedule 3 of the Bill) and changes to conditional grant allocations (in Annexures B and C). Annexure A to the Bill is the explanatory memorandum and describes the changes to grants as well as how existing grant allocations to municipalities can be used in the COVID-19 response. The conditional grant frameworks that include amended grant rules to enable COVID-19 spending will be gazetted on 3 July 2020.

The 2020 Supplementary Budget includes a discussion on changes to in-year spending plans (in chapter 2), a discussion of the revised economic outlook (chapter 3) and the fiscal outlook for the period ahead (in chapter 4).

It should be noted that the R20 billion allocation for local government announced by the President to resource COVID-19 priorities are also included in the 2020 National Supplementary Budget. This monies consist of R11 billion added to the local government equitable share and just over R9 billion that was repurposed for the provision of water and sanitation and for sanitising public transport facilities within existing grant allocations to local government.

In addition, the Division of Revenue Act (DoRA), 2020 (Act 4 of 2020) has been assented to by the President and was gazetted in Government Gazette No. 43467 dated 23 June 2020.

Municipalities must adjust their budgets to account for the revised funding we are making available to them. This can only be done after the start of the new municipal financial year and the National Treasury will communicate the date for this process in a separate communication soon.

Stringent reporting measures are in place to monitor the use of these funds. Municipalities should ensure that the COVID-19 funding and expenditure are ring fenced and classified correctly in terms of the Municipal Chart of Accounts (mSCOA). Guidance on how municipalities should report on COVID-19 specific funding allocations and expenditure using mSCOA chart the was provided in mSCOA Circular No. 9 dated 8 June 2020. All COVID-19 related spending must be recorded using a COVID-19 project code. This will allow National Treasury to monitor the amount spent. Municipalities will also report on grant funds to the transferring officers (national departments) for each grant in terms of the reporting requirements in the Division of Revenue Amendment Bill.

We also expect each municipality to inform their community of what Covid-related spending they are undertaking and we expect local communities to monitor that the funds are spent as intended.

You are reminded that your 2020/21 MTREF budget must be funded in terms of Section 18 of the MFMA and associated reporting must be mSCOA compliant. In addition, the mSCOA data string must reconcile to all budget related documents and will be the only sources of all National Treasury publications.

Should you have any further queries in this regard, kindly contact your respective Provincial Treasuries or the Director responsible for your province at National Treasury.”

All expenditure was kept in the level of inflation as per Circular 99 of the MFMA.

The following percentages were calculated in respect of the total expenditure budget.

We acknowledge that the salary bill has become a challenge for the municipality, before long drastic measures must be considered.

Movement In Expenditures					
Expenditure By Type	Original Budget 2019-20	Adjustment Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23
Employee related costs	95,623,016.00	95,773,186.00	99,403,272.68	104,686,802.00	109,502,396.00
Remuneration of councillors	6,398,904.00	6,235,244.00	6,954,328.00	7,274,227.00	7,608,839.00
Debt impairment	19,601,186.00	19,601,186.00	20,483,238.00	21,425,467.00	22,411,039.00
Depreciation & asset impairment	39,424,653.00	39,424,653.00	37,802,753.82	38,917,814.00	40,644,482.00
Finance charges	2,556,879.00	2,556,879.00	312,817.00	-	-
Bulk purchases	115,446,012.00	105,446,012.00	108,146,838.44	128,761,294.00	138,950,787.00
Other materials	9,599,344.00	6,753,429.00	7,750,106.03	7,538,873.00	7,885,660.00
Contracted services	30,436,645.00	22,572,615.00	26,647,027.68	25,884,996.00	27,073,618.00
Other expenditure	29,206,033.00	26,300,496.00	26,521,217.63	28,539,088.00	29,851,570.00
Total Expenditure	348,292,672.00	324,663,700.00	334,021,599.28	363,028,561.00	383,928,391.00

The following increase was applied as per directives from Nersa, DWA and Circular 99

Bulk Water	7.5%
Bulk Electricity	6.22%
Salaries	6.25%

We must be honest in our assessments as well as our requests, it is a well-known fact that the Revenue of the municipality cannot sustain our expenditure, as previously stated an engagement session was done by Provincial Treasury where the budget was cut by R36 million. There were several requests at Council meetings to address the service delivery issues. How do we address it without budgeting for it?

Question should rather be, do we then base our budget on revenue and then indicate to the community that the majority of services will no longer be rendered.

Final Capital Budget 2020-21

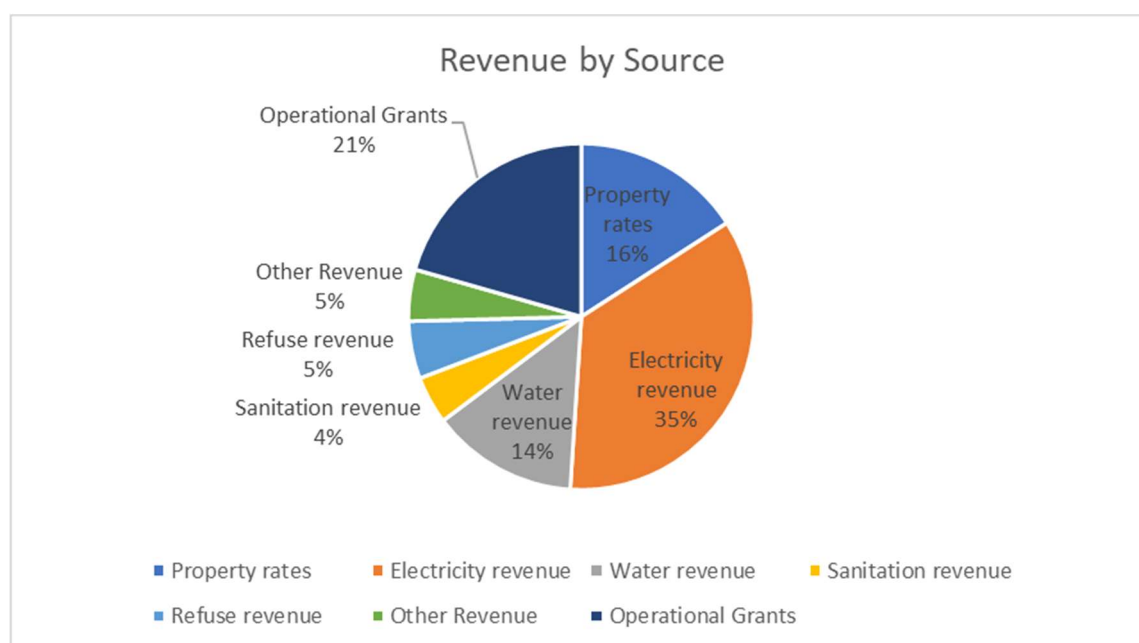
NC062 Nama Khoi - Supporting Table SA36 Detailed capital budget							
					2020/21 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	Ward Location	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
List all capital projects grouped by Function							
Roads	Capital:Infrastructure:New:Roads Infrastructure:Roads	86601	New	Ward 5	4,500,000	2,933,804	2,610,326
Water Distribution	Capital:Infrastructure:New:Water Supply Infrastructure:Distribution	86802	New	Ward 8	5,524,000	8,000,000	-
Sewerage	Capital:Infrastructure:New:Sanitation Infrastructure:Sewer Lines	86902	New	Ward 6	4,500,000	-	-
Sewerage	Capital:Infrastructure:New:Sanitation Infrastructure:WWTW	86902	New	Ward 3	5,000,000	-	-
Sport Facility	Upgrading and refurbish sport facility	86902	Upgrading	Ward 8	7,500,000	-	-
Sewerage	New sewer pipelines and pump station	86902	New	Ward 9	11,700,000	5,000,000	-
Total					38,724,000	15,933,804	2,610,326

1.3 OPERATING REVENUE

Table 1 Breakdown of the operating revenue over the medium-term

NC062 Nama Khoi - Table A4 Budgeted Financial Performance (revenue and expenditure)						
Description	Current Year 2019/20		Movement	2020/21 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue by Source						
Property rates	48 299 939	43 233 960	2 055 606	45 289 566	49 407 905	51 680 670
Service charges - electricity revenue	94 192 965	94 212 965	5 842 748	100 055 713	102 981 367	107 718 511
Service charges - water revenue	36 308 961	36 308 961	2 753 016	39 061 977	39 688 233	41 513 890
Service charges - sanitation revenue	11 937 733	11 937 733	774 179	12 711 912	13 048 778	13 649 022
Service charges - refuse revenue	14 345 192	14 345 192	958 615	15 303 807	15 680 298	16 401 591
Rental of facilities and equipment	1 343 780	1 343 423	60 457	1 403 880	1 468 459	1 536 009
Interest earned - external investments	1 315 409	1 315 409	59 196	1 374 605	1 437 837	1 503 977
Interest earned - outstanding debtors	7 402 547	7 402 547	-	5 680 056	5 941 338	6 214 639
Dividends received	-	-	-	-	-	-
Fines, penalties and forfeits	212 499	212 499	10 534	223 033	232 276	242 960
Licences and permits	1 524 491	1 459 609	65 683	1 525 292	1 595 457	1 668 849
Agency services	1 225 496	1 225 496	55 147	1 280 643	1 339 553	1 401 173
Transfers and subsidies	60 008 347	59 538 608	-	58 663 696	60 326 913	64 238 086
Other revenue	2 195 842	2 168 804	70 361	2 239 165	2 342 165	2 449 901
Total Revenue (excluding capital transfers and contributions)	280 313 201	274 705 206	10 108 139	284 813 345	295 490 579	310 219 278

The following graph is a breakdown of the operational revenue per main category for the 2020-21 financial year.



The municipality increased its revenue from R274 705 206 to R284 813 345. It must be noted that all revenue items have been increased as per Circular 99 of the MFMA.

Property Rates, services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the municipality with electricity revenue contributing 35%.

Operational grants and subsidies contribute 21% of the municipality's revenue and all other revenue excluding service charges only contributes 6% of the municipality's revenue.

Equitable Share has raised lots of questions in the last couple of years, at this stage it illustrates an unconditional grant, however at this stage municipalities are using it to address the need of indigents as well as covering for the losses not covered by services such as electricity and water.

It must also be noted that the municipality will receive an additional amount towards Equitable Share this will be incorporated into the budget as required by National Treasury.

NC062 Nama Khoi - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		39,049	40,128	46,132	57,386	57,438	57,438	57,594	60,327	64,238
Local Government Equitable Share		36,444	38,318	43,917	47,830	47,830	47,830	51,221	55,116	58,842
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		1,675	1,810	2,215	2,680	2,680	2,680	3,000	3,200	3,300
Municipal Infrastructure Grant		-	-	-	3,230	3,230	3,230	3,373	2,011	2,096
Municipal Disaster Recovery Grant		-	-	-	-	182	182	-	-	-
Water Services Infrastructure Grant		-	-	-	3,478	3,348	3,348	-	-	-
Human Settlements		-	-	-	168	168	168	-	-	-
Municipal Systems Improvement Grant		930	-	-	-	-	-	-	-	-
Provincial Government:		4,091	2,699	1,795	2,101	2,101	2,101	1,070	-	-
Expanded Public Works Programme		1,007	1,000	795	1,006	1,006	1,006	1,070	-	-
Library Grant		3,085	1,699	1,000	1,095	1,095	1,095	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	500	-	-	-	-	-	-	-
Namakwa District Municipality		-	500	-	-	-	-	-	-	-
Other grant providers:		-	1,439	-	-	-	-	-	-	-
Other		-	1,439	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	43,140	44,766	47,927	59,487	59,539	59,539	58,664	60,327	64,238
Capital Transfers and Grants										
National Government:		15,339	13,927	37,714	24,005	24,135	24,135	42,851	19,406	20,974
Integrated National Electrification Programme Grant		-	-	4,000	-	-	-	-	1,000	7,000
Municipal Infrastructure Grant		14,245	13,927	14,384	11,363	11,363	11,363	26,151	13,406	13,974
Municipal Disaster Recovery Grant		-	-	14,330	-	-	-	-	-	-
Water Services Infrastructure Grant		1,094	-	5,000	11,522	11,652	11,652	16,700	5,000	-
Human Settlements		-	-	-	1,120	1,120	1,120	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	233	475	52	52	52	-	-	-
Expanded Public Works Programme		-	-	-	52	52	52	-	-	-
Library Grant		-	233	475	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Namakwa District Municipality		-	-	-	-	-	-	-	-	-
Other grant providers:		65	7,167	-	-	-	-	-	-	-
Other		65	7,167	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	15,404	21,327	38,189	24,057	24,187	24,187	42,851	19,406	20,974
TOTAL RECEIPTS OF TRANSFERS & GRANTS		58,544	66,093	86,116	83,544	83,726	83,726	101,515	79,733	85,212

NC062 Nama Khoi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Revenue by Vote	1									
Vote 1 - Municipal Manager		1 380	1 408	1 676	1 774	1 956	1 956	1 818	783	819
Vote 2 - Financial Services		90 090	97 659	103 591	107 684	102 618	102 618	106 701	115 245	121 690
Vote 3 - Corporate Services		1 657	2 256	7 219	196	196	196	204	214	224
Vote 4 - Community Services: Community Development		16 001	14 859	16 158	18 143	18 089	18 089	24 226	17 168	17 958
Vote 5 - Community Services: Public Safety		2 958	2 451	2 482	2 631	2 593	2 593	2 710	2 835	2 965
Vote 6 - Infrastructure, Engineering & Technical Services		119 115	136 582	166 003	177 420	175 295	175 295	192 005	178 652	187 538
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	231 201	255 215	297 130	307 849	300 748	300 748	327 665	314 897	331 193
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager		30 201	19 949	21 612	23 156	21 681	21 681	22 804	23 253	24 323
Vote 2 - Financial Services		50 791	59 408	46 794	48 588	47 895	47 895	47 475	49 450	51 722
Vote 3 - Corporate Services		19 930	24 644	33 455	35 309	30 543	30 543	32 889	34 402	35 984
Vote 4 - Community Services: Community Development		18 122	24 306	23 603	24 987	23 949	23 949	24 833	26 178	27 382
Vote 5 - Community Services: Public Safety		7 621	7 886	9 109	9 699	10 047	10 047	12 270	13 074	13 673
Vote 6 - Infrastructure, Engineering & Technical Services		176 242	170 111	189 173	206 555	190 549	190 549	193 751	216 672	230 845
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	302 907	306 304	323 746	348 293	324 664	324 664	334 022	363 029	383 928
Surplus/(Deficit) for the year	2	(71 706)	(51 088)	(26 616)	(40 444)	(23 916)	(23 916)	(6 357)	(48 132)	(52 735)

NAMA KHOI MUNICIPALITY PROPOSED TARIFF INCREASES FOR THE 2020/21 FINANCIAL YEAR

Property Rates tariff has not been increase for the 2020-21 financial year, however Council has requested investigation into properties that has not been billed correctly and also to introduced tariffs that was not billed to certain property owners, full details of all tariffs are included in the Tariff List of the municipality

Category	Ratio	Current Tariff (1 July 2019)	Proposed tariff (from 1 July 2020)
		C	C
Residential properties	1:01	0.01617	0.01617
State owned properties	01:01.3	0.02226	0.02226
Business & Commercial	01:01.3	0.02226	0.02226
Agricultural: Farm	01:00.3	0.00070	0.00070
Agricultural :Residential	1.0.25	0.00415	0.00415
Agricultural :bussines /commercial	1.0.25	0.00571	0.00571
Agricultural: other purpose	1.0.25	0.00405	0.00405
Industrial	01:01.3	0.02226	0.02226
Mining		0.02397	0.02397
Public Service Infrastructure	01:00.3	0.00424	0.00424

2. General Tariffs

It is recommended:

That the general tariffs and charges, at an average as reflected in the Tariffs Booklet, be approved for the 2020/21 budget year.

3. Water Tariffs

It is recommended:

- (i) That, the same water tariffs structure be kept for the 2020/21 financial year with an increase of 7.5%, but that investigations into the tariff structure be done as per the Financial Recovery Plan.
- (ii) That, the water tariffs for 2020/21 be applicable from the consumer month of July 2020;
- (iii) That, for the calculation of water accounts the consumer month will be the period between the successive monthly readings irrespective of the period between reading dates and
- (iv) That the following charges and prices, excluding VAT, in connection with the supply and consumption of water are submitted for approval.

CATEGORY	CURRENT TARIFFS	PROPOSED TARIFFS	
	2019/20	2020-21	
	Rand per kℓ	Rand per kℓ	% Change
INDIGENT			
SUBSIDISED			
(i) 1 to 6 kℓ	19.54	21.01	7.50%
(ii) 7 to 15 kℓ	19.75	21.23	7.50%
RESIDENTIAL		-	7.50%
(i) 1 to 6 kℓ per 30-day period	19.54	21.01	7.50%
(ii) 7 to 15 kℓ per 30-day period	19.75	21.23	7.50%
(iii) 16 to 30 kℓ per 30-day period	22.5	24.19	7.50%
(iv) 31 to 60 kℓ per 30-day period	25.35	27.25	7.50%
(v) 61 < kℓ per 30-day period	26.02	27.97	7.50%
		-	
NON-RESIDENTIAL: Small Business		-	
(i) 1 to 10 kℓ per 30-day period	68	73.10	7.50%
		-	
Big Business		-	
		-	
(i) 1 to 9999 kℓ per 30-day period	23.18	24.92	7.50%

It is recommended:

(a) Sanitary Consumption Tariffs:

(i) That the following charges and prices, excluding VAT, in connection with the supply and consumption of sanitation are submitted for approval for implementation on 1 July 2020.

	PROPOSED TARIFF		
CATEGORY	2019-20	2020-21	% Change
Domestic	144.99	151.51	4.50%
Indigent	144.99	151.51	4.50%
Business	305.96	319.73	4.50%
Business Extra	174.31	182.15	4.50%
Each Urinal	70.92	74.11	4.50%
Schools	89.89	93.94	4.50%
Bucket	145.96	152.53	4.50%
Septic Tanks Domestic <5000	173.88	181.70	4.50%
Septic Tanks Domestic >5000	311.64	325.66	4.50%
Septic Tanks Business <5000	311.64	325.66	4.50%
Septic Tanks Business >5000	593.13	619.82	4.50%
Indigent Septic Tanks	114.25	119.39	4.50%
Dry Sanitation	25.79	26.95	4.50%

Refuse Removal Tariffs

It is recommended:

(a) Increase of 4.5% be implemented on refuse removal tariffs

(b) Refuse Removal Tariffs:

(i) That, the refuse removal tariffs for 2020/21 be applicable from the consumer month of July 2020;

(ii) That the following charges and prices, excluding VAT, in connection with the supply of refuse removal services are submitted for approval.

	TARIFF 2019/20	Proposed Tariff 2020/21	Difference increase
Domestic	113.04	118.13	4.50%
Indigent	113.04	118.13	4.50%
Business/ Commercial/ Industrial Big	305.29	319.03	4.50%
Business/ Commercial/ Industrial Medium	305.29	319.03	4.50%
Business/ Commercial/ Industrial Small	244.24	255.23	4.50%
Bulk/Extra Refuse	907.54	948.38	4.50%
Garden Refuse	262.59	274.41	4.50%

5.1 Different tariffs for different categories as per proposed refuse tariff policy

6. Housing Rental Tariffs

It is recommended that all existing housing contract be terminated and a new contract be entered where market related tariff should be applied.

7. Electricity Tariffs

It is recommended:

(i) That, KVA charge 0-9 be applied for the 2020/21 financial year

(ii) That, the electricity tariffs for 2020/21 be applicable from the consumer increase by 6.22%

(iii) That the following charges and prices, excluding VAT, in connection with the supply and consumption of electricity are submitted for approval.

Electricity tariffs are subject to approval of NERSA and might change accordingly

Indigent PREPAID	2019/20	2020/21
Summer Energy Charge		
Block 1 (1- 50 kWh)	1.0409	1.1056
Block 2(51-350 kWh)	1.5289	1.624
Block 3 (351-600kWh)	1.7241	1.8313
Block 4 (>600kWh)	1.8379	1.9522
Winter Energy Charge		
Block 1 (1- 50 kWh)	1.1384	1.2092
Block 2(51-350 kWh)	1.5613	1.6584
Block 3 (351-600kWh)	1.8218	1.9351
Block 4 (>600kWh)	1.9029	2.0213
Domestic Prepaid		
Energy Charge		
Summer		
Block 1 (0-50kWh)	1.5462	1.6424
Block 2(51-350kWh)	1.5946	1.6938
Block 3 (351-600kWh)	1.9612	2.0832
Block 4 (>600kWh)	2.2017	2.3386
Winter		
Block 1 (0-50kWh)	1.5946	1.6938
Block 2(51-350kWh)	1.6429	1.7451
Block 3 (351-600kWh)	2.1038	2.2347
Block 4 (>600kWh)	2.4233	2.574
Domestic Conventional (IBT) and FARMS		
Basic	222.28	236.11
Summer		
Block 1 (0-50kWh)	1.5462	1.6424
Block 2(51-350kWh)	1.5947	1.6939
Block 3 (351-600kWh)	1.7072	1.8134
Block 4 (>600kWh)	1.82	1.9332
Winter		
Block 1 (0-50kWh)	1.5946	1.6938
Block 2(51-350kWh)	1.6429	1.7451
Block 3 (351-600kWh)	1.804	1.9162
Block 4 (>600kWh)	1.8845	2.0017
Domestic Large (>KVA)		
Basic Charge	214.62	227.97
Summer Energy Charge (kWh)	1.6832	1.7879
Winter Energy Charge (kWh)	1.7506	1.8595

Commercial tariffs / Commercial Single Phase Prepaid		
Prepaid/Single Phase		
Basic Charge	150.8	160.18
Summer	2.2551	2.3954
Winter	2.304	2.4473
Conventional Small		
Basic	483.99	514.09
Summer	1.6265	1.7277
Winter	1.838	1.9523
Commercial Three Phase prepaid		
Basic Charge	187.05	198.68
Summer	2.2772	2.4188
Winter	2.3259	2.4706
Commercial Conventional / Three Phase		
Basic	771.82	819.83
Summer	1.6265	1.7277
Winter	1.838	1.9523
Business >40KVA		
Basic	695.74	739.02
KVA Charge	80.54	85.55
Summer	1.6106	1.7108
Winter	1.7072	1.8134
INDUSTRIAL >40KVA		
Basic Charge	907.21	963.64
Summer Energy Charge	0.8746	0.929
Winter Energy Charge	1.0086	1.0713
Summer Demand Charge (R/KVA)	117.92	125.25
Winter Demand Charge (R/KVA)	195.16	207.3

1.4 OPERATING EXPENDITURE

The operating expenditure budget increased from R324 663 700 in 2019/20 to R334 021 561 (representing an increase of 3% (R9 357 899 million) in 2020/21, this is as result of items being cut to the available revenue and also to ensure the municipality can table a cash funded budget.

Expenditure Budget						
Expenditure By Type	Original Budget 2019-20	Adjustment Budget 2019-20	Movement	Budget 2020-21	Budget 2021-22	Budget 2022-23
Employee related costs	95,623,016	95,773,186	3,630,087	99,403,273	104,686,802	109,502,396
Remuneration of councillors	6,398,904	6,235,244	719,084	6,954,328	7,274,227	7,608,839
Debt impairment	19,601,186	19,601,186	882,052	20,483,238	21,425,467	22,411,039
Depreciation & asset impairment	39,424,653	39,424,653	(1,621,899)	37,802,754	38,917,814	40,644,482
Finance charges	2,556,879	2,556,879	(2,244,062)	312,817	-	-
Bulk purchases	115,446,012	105,446,012	2,700,826	108,146,838	128,761,294	138,950,787
Other materials	9,599,344	6,753,429	996,677	7,750,106	7,538,873	7,885,660
Contracted services	30,436,645	22,572,615	4,074,413	26,647,028	25,884,996	27,073,618
Other expenditure	29,206,033	26,300,496	220,722	26,521,218	28,539,088	29,851,570
Total Expenditure	348,292,672	324,663,700	9,357,899	334,021,599	363,028,561	383,928,391

Operating Expenditure Budget - Highlights

The following are the highlights of the operating expenditure budget:

Employee Related Cost

Personnel costs increase by (R3.6 million) based on the 2019/20 approved adjustment budget of R95.7 million to R99.4 million in 2020/21. This expenditure category constitutes 30% of the operating budget. It must be noted the municipality has cut the overtime budget by a substantial amount and are positive to introduced cost saving initiatives in line with the Financial Recovery Plan.

Other Expenditure

General expenditure increase from R26.3 million in 2019-20 million to R26.5 million in the 2020/21 budget year; expenditure increase has been limited to the bare essential, certain day to day operations might be hampered in the financial year but the municipality are driven to introduced more cost efficient measures to deliver the same services at a lower cost.

Bulk purchases

Bulk purchases (water and electricity) grew by (R2.7million) against the 2019/20 budget to the proposed amount of R108 146 838 million for the 2020/21 budget year. It must be noted that the municipality at this stage are in dispute with Sedibeng and that monthly payments to Sedibeng only amounts to R1 million, the municipality will in line with the financial recovery plan address the issue of Sedibeng to ensure the municipality get creditable accounts and to ensure the municipality can start to settle the Sedibeng account. The municipality are currently in the litigation process regarding ESKOM and details will not be disclosed at this stage.

Interest on External Borrowing

Illustrates the interest paid for the lease relating to the fleet, the balance decrease as the amount owed by the municipality decrease.

Depreciation & asset impairment

Depreciation & asset impairment is R37.8 million for the 2020-21 budget year and R38.9 million and R40.6 million for the respective outer years.

Other Materials

Other Materials is R7.7 million for the 2020-21 budget year and R7.5 million and R7.8 million for the respective outer years.

Debt Impairment

Debt impairment for the 2020-21 is R20.4 million. The outlook in the provision amount for the two outer years of the MTREF period is R21.4 million and R22.4 million respectively.

1.5 CAPITAL BUDGET

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services: Community Development		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure, Engineering & Technical Services		-	-	28,714	22,537	22,085	22,085	22,085	22,539	8,225	6,000
Capital multi-year expenditure sub-total	7	-	-	28,714	22,537	22,085	22,085	22,085	22,539	8,225	6,000
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		12	-	13,110	593	593	593	593	1,400	-	-
Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1,155	121	1,740	250	250	250	250	-	-	-
Vote 4 - Community Services: Community Development		117	-	595	1,120	1,120	1,120	1,120	7,500	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure, Engineering & Technical Services		15,098	21,327	9,020	4,508	3,317	3,317	3,317	12,813	11,181	14,974
Capital single-year expenditure sub-total		16,382	21,448	24,464	6,471	5,280	5,280	5,280	21,713	11,181	14,974
Total Capital Expenditure - Vote		16,382	21,448	53,178	29,009	27,365	27,365	27,365	44,251	19,406	20,974
Capital Expenditure - Functional											
Governance and administration		1,166	121	14,849	750	750	750	750	1,400	-	-
Executive and council		12	-	13,110	-	-	-	-	1,400	-	-
Finance and administration		1,155	121	1,740	750	750	750	750	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		117	-	595	1,120	1,120	1,120	1,120	7,500	-	-
Community and social services		117	-	595	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	7,500	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	1,120	1,120	1,120	1,120	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2,453	-	3,922	4,706	9,675	9,675	9,675	5,839	3,225	1,974
Planning and development		-	-	-	93	93	93	93	-	-	-
Road transport		2,453	-	3,922	4,613	9,582	9,582	9,582	5,839	3,225	1,974
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		12,645	21,327	33,812	22,433	15,820	15,820	15,820	29,513	16,181	19,000
Energy sources		3,089	21,327	4,000	3,957	300	300	300	714	1,000	7,000
Water management		84	-	16,580	4,283	2,335	2,335	2,335	6,260	6,957	6,000
Waste water management		9,268	-	13,232	14,193	13,185	13,185	13,185	22,539	8,225	6,000
Waste management		204	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	16,382	21,448	53,178	29,009	27,365	27,365	27,365	44,251	19,406	20,974
Funded by:											
National Government		14,787	21,327	37,714	27,483	25,990	25,990	25,990	42,851	19,406	20,974
Provincial Government		117	-	475	52	52	52	52	-	-	-
District Municipality		500	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	15,404	21,327	38,189	27,536	26,042	26,042	26,042	42,851	19,406	20,974
Borrowing	6	-	-	13,989	-	-	-	-	-	-	-
Internally generated funds		978	121	1,000	1,473	1,323	1,323	1,323	1,400	-	-
Total Capital Funding	7	16,382	21,448	53,178	29,009	27,365	27,365	27,365	44,251	19,406	20,974

SUMMARY OF THE BUDGET

The projected financial outcome of this budget at the end of the 2020/2021 budget year can be summarized as follows (See table A1):

NC062 Nama Khoi - Table A1 Budget Summary

Description	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands										
Financial Performance										
Property rates	42 273	45 166	49 087	48 300	43 234	43 234	43 234	45 290	49 408	51 681
Service charges	117 912	123 276	140 568	156 785	156 805	156 805	156 805	167 133	171 399	179 283
Investment revenue	1 107	1 328	1 241	1 315	1 315	1 315	1 315	1 375	1 438	1 504
Transfers recognised - operational	43 140	44 766	47 927	60 008	59 539	59 539	59 539	58 664	60 327	64 238
Other own revenue	13 442	15 858	20 118	13 905	13 812	13 812	13 812	12 352	12 919	13 514
Total Revenue (excluding capital transfers and contributions)	217 874	230 394	258 941	280 313	274 705	274 705	274 705	284 813	295 491	310 219
Employee costs	79 844	79 994	88 796	95 623	95 773	95 773	95 773	99 403	104 687	109 502
Remuneration of councillors	5 170	5 792	5 997	6 399	6 235	6 235	6 235	6 954	7 274	7 609
Depreciation & asset impairment	41 150	36 096	39 706	39 425	39 425	39 425	39 425	37 803	38 918	40 644
Finance charges	5 343	12 118	2 775	2 557	2 557	2 557	2 557	313	-	-
Materials and bulk purchases	92 127	98 019	113 737	125 045	112 199	112 199	112 199	115 897	136 300	146 836
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	79 273	74 285	72 735	79 244	68 474	68 474	68 474	73 651	75 850	79 336
Total Expenditure	302 907	306 304	323 746	348 293	324 664	324 664	324 664	334 022	363 029	383 928
Surplus/(Deficit)	(85 033)	(75 910)	(64 805)	(67 979)	(49 958)	(49 958)	(49 958)	(49 208)	(67 538)	(73 709)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	13 327	24 821	38 189	27 536	26 042	26 042	26 042	42 851	19 406	20 974
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(71 706)	(51 088)	(26 616)	(40 444)	(23 916)	(23 916)	(23 916)	(6 357)	(48 132)	(52 735)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(71 706)	(51 088)	(26 616)	(40 444)	(23 916)	(23 916)	(23 916)	(6 357)	(48 132)	(52 735)
Capital expenditure & funds sources										
Capital expenditure	16 382	21 448	53 178	29 009	27 365	27 365	27 365	44 251	19 406	20 974
Transfers recognised - capital	15 404	21 327	38 189	27 536	26 042	26 042	26 042	42 851	19 406	20 974
Borrowing	-	-	13 989	-	-	-	-	-	-	-
Internally generated funds	978	121	1 000	1 473	1 323	1 323	1 323	1 400	-	-
Total sources of capital funds	16 382	21 448	53 178	29 009	27 365	27 365	27 365	44 251	19 406	20 974
Financial position										
Total current assets	65 598	71 542	65 015	61 578	49 264	49 264	49 264	86 644	89 032	92 318
Total non current assets	773 786	760 518	773 990	763 574	768 931	768 931	768 931	782 503	762 991	743 321
Total current liabilities	220 908	259 847	124 183	159 257	254 942	254 942	254 942	342 904	369 989	402 291
Total non current liabilities	38 478	43 304	185 662	177 179	46 251	46 251	46 251	79 742	83 642	87 691
Community wealth/Equity	579 997	528 909	529 160	488 716	517 002	517 002	517 002	446 501	398 392	345 657
Cash flows										
Net cash from (used) operating	11 276	23 949	52 411	24 362	39 814	39 814	39 814	37 229	19 767	21 416
Net cash from (used) investing	(18 534)	(21 448)	(46 178)	(29 009)	(27 365)	(27 365)	(27 365)	(44 251)	(19 406)	(20 974)
Net cash from (used) financing	(440)	(120)	(4 326)	(4 524)	88	88	88	451	(323)	69
Cash/cash equivalents at the year end	11 321	13 702	12 615	3 444	6 870	6 870	6 870	298	336	847
Cash backing/surplus reconciliation										
Cash and investments available	11 294	16 059	12 615	3 444	6 870	6 870	6 870	298	336	847
Application of cash and investments	188 401	223 432	72 910	103 509	277 344	277 344	277 344	(29 061)	(42 662)	(58 195)
Balance - surplus (shortfall)	(177 107)	(207 373)	(60 295)	(100 065)	(270 474)	(270 474)	(270 474)	29 359	42 999	59 042
Asset management										
Asset register summary (WDV)	773 786	760 518	773 990	763 574	768 931	768 931	768 931	782 503	762 991	743 321
Depreciation	41 150	36 096	39 706	39 425	39 425	39 425	39 425	37 803	38 918	40 644
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	6 909	7 692	16 970	19 300	13 951	13 951	13 951	14 860	15 406	16 115
Free services										
Cost of Free Basic Services provided	-	-	16 086	17 302	17 302	17 302	18 250	18 250	18 912	19 782
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	0	-	-	0	0	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	12	-	-	12	12	12	12

Referring again to the engagement with Treasury whereby the budget were cut as by their recommendations, Liabilities for Nama Khoi Municipality as it well known exceeds R200 million at this stage, however Treasury requires the municipality to table funded budget, and one of the methods to ensure budget can become funded is to break up liabilities into different years.

Table A1 is a budget summary and provides a concise overview of the municipalities budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

2. The table provides an overview of the amount approved by council for operating performance, resources deployed to capital expenditure, financial positions, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.

3. Financial management reforms emphasize the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:

- a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
- b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognized is reflected on the Financial Performance Budget
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
 - iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow remains, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.

4. The Cash backing/surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. These places the municipality in a very vulnerable financial position, as the recent slow-down in revenue collections highlighted. The municipality is to strive to have all of its reserves to be backed up by cash in the medium to long term period.

Contrary to the statement above it must be noted that the municipality has had several meetings with the biggest Creditors to address outstanding issues that hampers the municipality ability to deliver services, high tariff charges to the municipality results in the municipality charging high tariffs to the community who cannot afford it and it results in debtors outstanding. The municipality has revise the current financial recovery plan to be more specific to address issues.

1.6 BUDGET RESOLUTIONS

Council Resolutions

To be added as attachment

The Council of Nama Khoi Local Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) table:

The final budget of the municipality for the financial year 2020/21 and the multi-year and single-year capital appropriations as set out in the following tables:

Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table A2 on page

Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3 on page;

Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table A4 on page

Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table A5 on page

The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:

Budgeted Financial Position as contained in Table A6

Budgeted Cash Flows as contained in Table A7

Cash backed reserves and accumulated surplus reconciliation as contained in Table A8

Asset management as contained in Table A9

Basic service delivery measurement as contained in Table A10

This illustrates a generic explanation on unfunded budgets by Treasury. It will be updated with the Final Budget.

Trade and other payables are not increase the correct amounts outstanding for creditors were just indicated, please see SA3 for further details, please this figures will further increase towards the Final Budget.

The Council of Nama Khoi Local Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) revised and adopts with effect from 1 July 2020

NC062 Nama Khoi - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Revenue - Functional										
Governance and administration		93 635	101 327	112 489	109 656	104 772	104 772	108 726	116 244	122 735
Executive and council		1 380	1 407	1 675	1 773	1 773	1 773	1 818	782	818
Finance and administration		92 255	99 919	110 814	107 883	102 999	102 999	106 909	115 462	121 917
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		6 664	2 401	2 613	3 789	3 735	3 735	8 913	1 478	1 546
Community and social services		3 153	2 339	2 574	2 463	2 409	2 409	1 373	1 436	1 502
Sport and recreation		558	48	39	38	38	38	7 540	42	44
Public safety		2 953	15	—	—	—	—	—	—	—
Housing		—	—	—	1 288	1 288	1 288	—	—	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		11 344	2 368	6 298	7 101	7 101	7 101	8 493	6 001	4 878
Planning and development		—	—	—	—	—	—	—	—	—
Road transport		11 344	2 368	6 298	7 101	7 101	7 101	8 493	6 001	4 878
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		119 506	149 059	175 650	187 221	185 096	185 096	201 487	191 126	201 985
Energy sources		71 633	78 894	87 363	99 400	95 400	95 400	101 539	104 756	115 529
Water management		26 041	32 341	50 352	45 124	46 999	46 999	49 504	49 532	50 526
Waste water management		10 018	25 350	24 393	28 342	28 342	28 342	35 130	21 147	19 517
Waste management		11 813	12 474	13 543	14 355	14 355	14 355	15 314	15 691	16 413
Other	4	53	61	80	81	43	43	45	47	49
Total Revenue - Functional	2	231 201	255 215	297 130	307 849	300 748	300 748	327 665	314 897	331 193
Expenditure - Functional										
Governance and administration		112 445	115 136	116 837	122 719	114 312	114 312	114 332	118 766	124 167
Executive and council		30 567	18 514	19 622	20 794	19 420	19 420	19 938	20 782	21 738
Finance and administration		81 879	95 452	96 003	100 633	93 463	93 463	92 901	96 422	100 796
Internal audit		—	1 170	1 212	1 292	1 429	1 429	1 493	1 562	1 633
Community and public safety		11 370	14 506	15 478	16 390	14 900	14 900	17 310	18 378	19 222
Community and social services		6 295	9 442	7 323	7 800	7 467	7 467	7 803	8 162	8 538
Sport and recreation		2 225	2 361	4 877	5 109	4 322	4 322	4 457	4 724	4 942
Public safety		2 850	2 703	3 277	3 481	3 110	3 110	5 050	5 492	5 742
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		50 578	12 949	22 217	24 711	24 931	24 931	26 012	27 252	28 505
Planning and development		—	1 092	1 659	2 020	2 266	2 266	2 368	2 477	2 591
Road transport		50 578	11 857	20 558	22 691	22 665	22 665	23 644	24 774	25 914
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		128 514	163 338	169 214	184 474	170 521	170 521	176 367	198 633	212 034
Energy sources		74 241	75 074	98 333	105 804	98 102	98 102	104 204	124 020	134 018
Water management		36 800	37 752	44 799	49 799	43 629	43 629	42 664	43 143	45 098
Waste water management		7 595	38 724	15 056	17 193	17 033	17 033	17 345	18 618	19 474
Waste management		9 878	11 789	11 027	11 678	11 758	11 758	12 155	12 852	13 443
Other	4	—	375	—	—	—	—	—	—	—
Total Expenditure - Functional	3	302 907	306 304	323 746	348 293	324 664	324 664	334 022	363 029	383 928
Surplus/(Deficit) for the year		(71 706)	(51 088)	(26 616)	(40 444)	(23 916)	(23 916)	(6 357)	(48 132)	(52 735)

NC062 Nama Khoi - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description		Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue by Vote		1									
Vote 1 - Municipal Manager			1 380	1 408	1 676	1 774	1 956	1 956	1 818	783	819
Vote 2 - Financial Services			90 090	97 659	103 591	107 684	102 618	102 618	106 701	115 245	121 690
Vote 3 - Corporate Services			1 657	2 256	7 219	196	196	196	204	214	224
Vote 4 - Community Services: Community Development			16 001	14 859	16 158	18 143	18 089	18 089	24 226	17 168	17 958
Vote 5 - Community Services: Public Safety			2 958	2 451	2 482	2 631	2 593	2 593	2 710	2 835	2 965
Vote 6 - Infrastructure, Engineering & Technical Services			119 115	136 582	166 003	177 420	175 295	175 295	192 005	178 652	187 538
Vote 7 - [NAME OF VOTE 7]			-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	231 201	255 215	297 130	307 849	300 748	300 748	327 665	314 897	331 193
Expenditure by Vote to be appropriated		1									
Vote 1 - Municipal Manager			30 201	19 949	21 612	23 156	21 681	21 681	22 804	23 253	24 323
Vote 2 - Financial Services			50 791	59 408	46 794	48 588	47 895	47 895	47 475	49 450	51 722
Vote 3 - Corporate Services			19 930	24 644	33 455	35 309	30 543	30 543	32 889	34 402	35 984
Vote 4 - Community Services: Community Development			18 122	24 306	23 603	24 987	23 949	23 949	24 833	26 178	27 382
Vote 5 - Community Services: Public Safety			7 621	7 886	9 109	9 699	10 047	10 047	12 270	13 074	13 673
Vote 6 - Infrastructure, Engineering & Technical Services			176 242	170 111	189 173	206 555	190 549	190 549	193 751	216 672	230 845
Vote 7 - [NAME OF VOTE 7]			-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	302 907	306 304	323 746	348 293	324 664	324 664	334 022	363 029	383 928
Surplus/(Deficit) for the year		2	(71 706)	(51 088)	(26 616)	(40 444)	(23 916)	(23 916)	(6 357)	(48 132)	(52 735)

NC062 Nama Khoi - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue By Source												
Property rates	2		42 273	45 166	49 087	48 300	43 234	43 234	43 234	45 290	49 408	51 681
Service charges - electricity revenue	2		70 056	73 229	82 720	94 193	94 213	94 213	94 213	100 056	102 981	107 719
Service charges - water revenue	2		26 024	26 995	33 053	36 309	36 309	36 309	36 309	39 062	39 688	41 514
Service charges - sanitation revenue	2		10 018	10 585	11 262	11 938	11 938	11 938	11 938	12 712	13 049	13 649
Service charges - refuse revenue	2		11 813	12 468	13 533	14 345	14 345	14 345	14 345	15 304	15 680	16 402
Rental of facilities and equipment			2 705	2 688	1 268	1 344	1 343	1 343	1 343	1 404	1 468	1 536
Interest earned - external investments			1 107	1 328	1 241	1 315	1 315	1 315	1 315	1 375	1 438	1 504
Interest earned - outstanding debtors			6 613	8 422	6 984	7 403	7 403	7 403	7 403	5 680	5 941	6 215
Dividends received			-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits			426	105	200	212	212	212	212	223	232	243
Licences and permits			1 281	1 305	1 438	1 524	1 460	1 460	1 460	1 525	1 595	1 669
Agency services			1 326	1 105	1 156	1 225	1 225	1 225	1 225	1 281	1 340	1 401
Transfers and subsidies			43 140	44 766	47 927	60 008	59 539	59 539	59 539	58 664	60 327	64 238
Other revenue	2		1 090	2 232	2 072	2 196	2 169	2 169	2 169	2 239	2 342	2 450
Gains			-	-	7 000	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)			217 874	230 394	258 941	280 313	274 705	274 705	274 705	284 813	295 491	310 219
Expenditure By Type												
Employee related costs	2		79 844	79 994	88 796	95 623	95 773	95 773	95 773	99 403	104 687	109 502
Remuneration of councillors			5 170	5 792	5 997	6 399	6 235	6 235	6 235	6 954	7 274	7 609
Debt impairment	3		28 397	25 303	19 092	19 601	19 601	19 601	19 601	20 483	21 425	22 411
Depreciation & asset impairment	2		41 150	36 096	39 706	39 425	39 425	39 425	39 425	37 803	38 918	40 644
Finance charges			5 343	12 118	2 775	2 557	2 557	2 557	2 557	313	-	-
Bulk purchases	2		85 218	90 327	105 347	115 446	105 446	105 446	105 446	108 147	128 761	138 951
Other materials	8		6 909	7 692	8 390	9 599	6 753	6 753	6 753	7 750	7 539	7 886
Contracted services			18 159	17 178	25 845	30 437	22 573	22 573	22 573	26 647	25 885	27 074
Transfers and subsidies			-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5		24 647	31 803	27 799	29 206	26 300	26 300	26 300	26 521	28 539	29 852
Losses			8 071	1	-	-	-	-	-	-	-	-
Total Expenditure			302 907	306 304	323 746	348 293	324 664	324 664	324 664	334 022	363 029	383 928
Surplus/(Deficit)			(85 033)	(75 910)	(64 805)	(67 979)	(49 958)	(49 958)	(49 958)	(49 208)	(67 538)	(73 709)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			13 327	24 821	38 189	27 536	26 042	26 042	26 042	42 851	19 406	20 974
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			(71 706)	(51 088)	(26 616)	(40 444)	(23 916)	(23 916)	(23 916)	(6 357)	(48 132)	(52 735)
Taxation			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation			(71 706)	(51 088)	(26 616)	(40 444)	(23 916)	(23 916)	(23 916)	(6 357)	(48 132)	(52 735)
Attributable to minorities			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			(71 706)	(51 088)	(26 616)	(40 444)	(23 916)	(23 916)	(23 916)	(6 357)	(48 132)	(52 735)
Share of surplus/ (deficit) of associate	7		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year			(71 706)	(51 088)	(26 616)	(40 444)	(23 916)	(23 916)	(23 916)	(6 357)	(48 132)	(52 735)

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services: Community Development		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure, Engineering & Technical Services		-	-	28,714	22,537	22,085	22,085	22,085	22,539	8,225	6,000
Capital multi-year expenditure sub-total	7	-	-	28,714	22,537	22,085	22,085	22,085	22,539	8,225	6,000
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		12	-	13,110	593	593	593	593	1,400	-	-
Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1,155	121	1,740	250	250	250	250	-	-	-
Vote 4 - Community Services: Community Development		117	-	595	1,120	1,120	1,120	1,120	7,500	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure, Engineering & Technical Services		15,098	21,327	9,020	4,508	3,317	3,317	3,317	12,813	11,181	14,974
Capital single-year expenditure sub-total		16,382	21,448	24,464	6,471	5,280	5,280	5,280	21,713	11,181	14,974
Total Capital Expenditure - Vote		16,382	21,448	53,178	29,009	27,365	27,365	27,365	44,251	19,406	20,974
Capital Expenditure - Functional											
Governance and administration		1,166	121	14,849	750	750	750	750	1,400	-	-
Executive and council		12	-	13,110	-	-	-	-	1,400	-	-
Finance and administration		1,155	121	1,740	750	750	750	750	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		117	-	595	1,120	1,120	1,120	1,120	7,500	-	-
Community and social services		117	-	595	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	7,500	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	1,120	1,120	1,120	1,120	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2,453	-	3,922	4,706	9,675	9,675	9,675	5,839	3,225	1,974
Planning and development		-	-	-	93	93	93	93	-	-	-
Road transport		2,453	-	3,922	4,613	9,582	9,582	9,582	5,839	3,225	1,974
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		12,645	21,327	33,812	22,433	15,820	15,820	15,820	29,513	16,181	19,000
Energy sources		3,089	21,327	4,000	3,957	300	300	300	714	1,000	7,000
Water management		84	-	16,580	4,283	2,335	2,335	2,335	6,260	6,957	6,000
Waste water management		9,268	-	13,232	14,193	13,185	13,185	13,185	22,539	8,225	6,000
Waste management		204	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	16,382	21,448	53,178	29,009	27,365	27,365	27,365	44,251	19,406	20,974
Funded by:											
National Government		14,787	21,327	37,714	27,483	25,990	25,990	25,990	42,851	19,406	20,974
Provincial Government		117	-	475	52	52	52	52	-	-	-
District Municipality		500	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	15,404	21,327	38,189	27,536	26,042	26,042	26,042	42,851	19,406	20,974
Borrowing	6	-	-	13,989	-	-	-	-	-	-	-
Internally generated funds		978	121	1,000	1,473	1,323	1,323	1,323	1,400	-	-
Total Capital Funding	7	16,382	21,448	53,178	29,009	27,365	27,365	27,365	44,251	19,406	20,974

NC062 Nama Khoi - Table A6 Budgeted Financial Position

Description		Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
ASSETS												
Current assets												
Cash			11 294	16 059	12 615	3 444	6 870	6 870	6 870	298	336	847
Call investment deposits	1		–	–	–	–	–	–	–	–	–	–
Consumer debtors	1		11 614	11 466	6 841	11 953	6 709	6 709	6 709	32 061	33 302	34 917
Other debtors			11 553	13 031	14 488	14 993	4 699	4 699	4 699	23 056	24 117	25 226
Current portion of long-term receivables			–	–	–	–	–	–	–	–	–	–
Inventory	2		31 138	30 987	31 071	31 188	30 987	30 987	30 987	31 228	31 277	31 328
Total current assets			65 598	71 542	65 015	61 578	49 264	49 264	49 264	86 644	89 032	92 318
Non current assets												
Long-term receivables			–	–	–	–	–	–	–	–	–	–
Investments			–	–	–	–	–	–	–	–	–	–
Investment property			123 445	123 445	123 445	123 445	123 445	123 445	123 445	123 445	123 445	123 445
Investment in Associate			–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3		649 210	635 969	649 469	639 080	644 383	644 383	644 383	657 982	638 480	618 819
Biological			–	–	–	–	–	–	–	–	–	–
Intangible			93	65	38	11	65	65	65	37	28	19
Other non-current assets			1 039	1 039	1 039	1 039	1 039	1 039	1 039	1 039	1 039	1 039
Total non current assets			773 786	760 518	773 990	763 574	768 931	768 931	768 931	782 503	762 991	743 321
TOTAL ASSETS			839 384	832 060	839 005	825 152	818 195	818 195	818 195	869 147	852 023	835 638
LIABILITIES												
Current liabilities												
Bank overdraft	1		–	–	–	–	–	–	–	–	–	–
Borrowing	4		251	20	5 390	5 390	–	–	–	389	–	–
Consumer deposits			2 998	3 126	3 126	3 214	3 252	3 252	3 252	3 315	3 381	3 449
Trade and other payables	4		208 489	244 406	92 233	126 751	246 381	246 381	246 381	330 158	356 493	388 730
Provisions			9 170	12 294	23 434	23 902	5 309	5 309	5 309	9 043	10 115	10 111
Total current liabilities			220 908	259 847	124 183	159 257	254 942	254 942	254 942	342 904	369 989	402 291
Non current liabilities												
Borrowing			17	–	141 321	129 296	–	–	–	–	–	–
Provisions			38 461	43 304	44 341	47 883	46 251	46 251	46 251	79 742	83 642	87 691
Total non current liabilities			38 478	43 304	185 662	177 179	46 251	46 251	46 251	79 742	83 642	87 691
TOTAL LIABILITIES			259 386	303 151	309 845	336 437	301 193	301 193	301 193	422 646	453 631	489 982
NET ASSETS	5		579 997	528 909	529 160	488 716	517 002	517 002	517 002	446 501	398 392	345 657
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)			579 852	528 909	529 160	488 716	517 002	517 002	517 002	446 501	398 392	345 657
Reserves	4		145	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5		579 997	528 909	529 160	488 716	517 002	517 002	517 002	446 501	398 392	345 657

NC062 Nama Khoi - Table A7 Budgeted Cash Flows

Description		Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates			36 418	40 781	44 179	43 470	42 230	42 230	42 230	40 460	44 288	46 254
Service charges			105 142	111 052	134 662	141 106	155 978	155 978	155 978	157 664	161 262	168 435
Other revenue			8 995	5 968	4 866	4 304	6 399	6 399	6 399	5 268	4 449	4 654
Transfers and Subsidies - Operational		1	43 091	44 484	47 927	59 487	59 539	59 539	59 539	58 664	60 327	64 238
Transfers and Subsidies - Capital		1	12 827	36 616	38 189	24 057	27 536	27 536	27 536	42 851	19 406	20 974
Interest			1 107	1 328	1 241	5 102	1 315	1 315	1 315	1 375	1 438	1 504
Dividends			–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees			(192 785)	(206 336)	(218 653)	(250 927)	(250 626)	(250 626)	(250 626)	(268 740)	(271 403)	(284 642)
Finance charges			(3 519)	(9 945)	–	(2 238)	(2 557)	(2 557)	(2 557)	(313)	–	–
Transfers and Grants		1	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES			11 276	23 949	52 411	24 362	39 814	39 814	39 814	37 229	19 767	21 416
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			–	–	7 000	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables			–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments			–	–	–	–	–	–	–	–	–	–
Payments												
Capital assets			(18 534)	(21 448)	(53 178)	(29 009)	(27 365)	(27 365)	(27 365)	(44 251)	(19 406)	(20 974)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(18 534)	(21 448)	(46 178)	(29 009)	(27 365)	(27 365)	(27 365)	(44 251)	(19 406)	(20 974)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans			–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing			–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits			187	128	38	88	88	88	88	63	66	69
Payments												
Repayment of borrowing			(627)	(248)	(4 364)	(4 612)	0	0	0	389	(389)	–
NET CASH FROM/(USED) FINANCING ACTIVITIES			(440)	(120)	(4 326)	(4 524)	88	88	88	451	(323)	69
NET INCREASE/ (DECREASE) IN CASH HELD			(7 698)	2 381	1 907	(9 171)	12 537	12 537	12 537	(6 571)	38	511
Cash/cash equivalents at the year begin:		2	19 018	11 321	10 708	12 615	(5 667)	(5 667)	(5 667)	6 870	298	336
Cash/cash equivalents at the year end:		2	11 321	13 702	12 615	3 444	6 870	6 870	6 870	298	336	847

NC062 Nama Khoi - Table A8 Cash backed reserves/accumulated surplus reconciliation

2022/23 Medium Term Revenue & Expenditure Framework											
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	11 321	13 702	12 615	3 444	6 870	6 870	6 870	298	336	847
Other current investments > 90 days		(27)	2 357	(0)	0	-	-	-	0	(0)	(0)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		11 294	16 059	12 615	3 444	6 870	6 870	6 870	298	336	847
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	1 585	1 585	1 585
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	(322)	(322)	(322)	-	-	-
Other working capital requirements	3	188 401	223 432	72 910	103 509	272 357	272 357	272 357	(30 646)	(44 247)	(59 780)
Other provisions		-	-	-	-	5 309	5 309	5 309	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		188 401	223 432	72 910	103 509	277 344	277 344	277 344	(29 061)	(42 662)	(58 195)
Surplus(shortfall)		(177 107)	(207 373)	(60 295)	(100 065)	(270 474)	(270 474)	(270 474)	29 359	42 999	59 042

Table A8 is used to check if the budget has a shortfall or a surplus after taking into account both the cash flow and the statement of financial position. It compares the debtor's vs creditors for the working capital calculation; however it compares 30 days debtor's outstanding vs the full amount for creditors outstanding, and therefore not including all debtors

The municipality has revised its current financial recovery plan, however payback plans are not included, reason being that the municipality are in dispute with Sedibeng and are in the litigation process with ESKOM. Both plans on how to resolve the matters has been included in the financial recovery plan.

NC062 Nama Khoi - Table A9 Asset Management

NC062 Nama Khoi - Table A9 Asset Management										
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	16,382	21,448	53,178	29,009	27,365	27,365	44,251	19,406	20,974
Roads Infrastructure		2,431	—	3,922	4,561	9,530	9,530	5,839	3,225	1,974
Storm water Infrastructure		—	—	—	998	—	—	—	—	—
Electrical Infrastructure		3,089	21,327	7,194	3,957	300	300	714	1,000	7,000
Water Supply Infrastructure		84	—	13,386	4,283	2,335	2,335	6,260	6,957	6,000
Sanitation Infrastructure		9,268	—	13,232	13,195	13,185	13,185	22,539	8,225	6,000
Solid Waste Infrastructure		204	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Infrastructure		15,076	21,327	37,734	26,993	25,350	25,350	35,351	19,406	20,974
Community Facilities		—	—	595	—	—	—	—	—	—
Sport and Recreation Facilities		—	—	—	—	—	—	7,500	—	—
Community Assets		—	—	595	—	—	—	7,500	—	—
Heritage Assets		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Operational Buildings		744	121	—	—	—	—	—	—	—
Housing		—	—	—	1,120	1,120	1,120	—	—	—
Other Assets		744	121	—	1,120	1,120	1,120	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Computer Equipment		—	—	100	145	145	145	—	—	—
Furniture and Office Equipment		539	—	1,470	698	698	698	—	—	—
Machinery and Equipment		23	—	170	52	52	52	—	—	—
Transport Assets		—	—	13,110	—	—	—	1,400	—	—
Land		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Total Renewal of Existing Assets	2	—	—	—	—	—	—	—	—	—
Roads Infrastructure		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Infrastructure		—	—	—	—	—	—	—	—	—
Community Facilities		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		—	—	—	—	—	—	—	—	—
Community Assets		—	—	—	—	—	—	—	—	—
Heritage Assets		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Operational Buildings		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Other Assets		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Computer Equipment		—	—	—	—	—	—	—	—	—
Furniture and Office Equipment		—	—	—	—	—	—	—	—	—
Machinery and Equipment		—	—	—	—	—	—	—	—	—
Transport Assets		—	—	—	—	—	—	—	—	—
Land		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Total Upgrading of Existing Assets	6	—	—	—	—	—	—	—	—	—
Roads Infrastructure		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Infrastructure		—	—	—	—	—	—	—	—	—
Community Facilities		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		—	—	—	—	—	—	—	—	—
Community Assets		—	—	—	—	—	—	—	—	—
Heritage Assets		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Operational Buildings		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Other Assets		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Computer Equipment		—	—	—	—	—	—	—	—	—
Furniture and Office Equipment		—	—	—	—	—	—	—	—	—
Machinery and Equipment		—	—	—	—	—	—	—	—	—
Transport Assets		—	—	—	—	—	—	—	—	—
Land		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
Total Capital Expenditure	4	16,382	21,448	53,178	29,009	27,365	27,365	44,251	19,406	20,974
Roads Infrastructure		2,431	—	3,922	4,561	9,530	9,530	5,839	3,225	1,974
Storm water Infrastructure		—	—	—	998	—	—	—	—	—
Electrical Infrastructure		3,089	21,327	7,194	3,957	300	300	714	1,000	7,000
Water Supply Infrastructure		84	—	13,386	4,283	2,335	2,335	6,260	6,957	6,000
Sanitation Infrastructure		9,268	—	13,232	13,195	13,185	13,185	22,539	8,225	6,000
Solid Waste Infrastructure		204	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Infrastructure		15,076	21,327	37,734	26,993	25,350	25,350	35,351	19,406	20,974
Community Facilities		—	—	595	—	—	—	—	—	—
Sport and Recreation Facilities		—	—	—	—	—	—	7,500	—	—
Community Assets		—	—	595	—	—	—	7,500	—	—
Heritage Assets		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Operational Buildings		744	121	—	—	—	—	—	—	—
Housing		—	—	—	1,120	1,120	1,120	—	—	—
Other Assets		744	121	—	1,120	1,120	1,120	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
Intangible Assets		—	—	—	—	—	—	—	—	—
Computer Equipment		—	—	100	145	145	145	—	—	—
Furniture and Office Equipment		539	—	1,470	698	698	698	—	—	—
Machinery and Equipment		23	—	170	52	52	52	—	—	—
Transport Assets		—	—	13,110	—	—	—	1,400	—	—
Land		—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
TOTAL CAPITAL EXPENDITURE - Asset class		16,382	21,448	53,178	29,009	27,365	27,365	44,251	19,406	20,974

ASSET REGISTER SUMMARY - PPE (WDV)	5	773,786	760,518	773,990	763,574	768,931	768,931	782,503	762,991	743,321
Roads Infrastructure		2,431	–	127,936	123,607	128,576	128,576	125,498	119,006	110,816
Storm water Infrastructure		–	–	–	959	(40)	(40)	–	–	–
Electrical Infrastructure		3,089	21,327	196,655	191,462	194,752	194,752	179,739	170,737	167,276
Water Supply Infrastructure		84	–	103,563	102,191	100,243	100,243	101,975	102,751	102,286
Sanitation Infrastructure		9,268	–	149,284	156,417	156,407	156,407	182,830	184,385	183,408
Solid Waste Infrastructure		571,945	557,383	7,876	6,998	6,998	6,998	6,508	5,548	4,543
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		586,816	578,709	585,314	581,633	586,936	586,936	596,550	582,427	568,329
Community Assets		24,503	22,159	20,514	18,332	18,332	18,332	22,853	20,468	17,973
Heritage Assets		1,039	1,039	1,039	1,039	1,039	1,039	1,039	1,039	1,039
Investment properties		123,445	123,445	123,445	123,445	123,445	123,445	123,445	123,445	123,445
Other Assets		37,890	35,101	31,096	31,258	31,258	31,258	30,410	29,362	28,266
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		93	65	38	11	65	65	37	28	19
Computer Equipment		–	–	317	323	323	323	258	194	129
Furniture and Office Equipment		–	–	1,645	1,818	1,818	1,818	1,269	696	95
Machinery and Equipment		–	–	622	437	437	437	185	141	97
Transport Assets		–	–	9,961	5,279	5,279	5,279	6,457	5,193	3,929
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	773,786	760,518	773,990	763,574	768,931	768,931	782,503	762,991	743,321
EXPENDITURE OTHER ITEMS		48,059	43,789	56,676	58,725	53,376	53,376	52,663	54,324	56,760
<u>Depreciation</u>	7	41,150	36,096	39,706	39,425	39,425	39,425	37,803	38,918	40,644
<u>Repairs and Maintenance by Asset Class</u>	3	6,909	7,692	16,970	19,300	13,951	13,951	14,860	15,406	16,115
Roads Infrastructure		599	1,614	1,225	2,437	1,623	1,623	1,696	1,774	1,855
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	8,865	9,326	6,331	6,331	6,725	6,920	7,239
Water Supply Infrastructure		29	17	2,019	2,124	1,686	1,686	1,784	1,843	1,928
Sanitation Infrastructure		512	556	386	406	571	571	596	624	653
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		1,140	2,187	12,495	14,293	10,211	10,211	10,801	11,161	11,674
Community Facilities		457	481	1,060	1,115	752	752	786	822	860
Sport and Recreation Facilities		–	172	324	491	348	348	363	380	397
Community Assets		457	653	1,384	1,606	1,099	1,099	1,149	1,202	1,257
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		5,265	4,853	473	498	294	294	308	322	337
Housing		–	–	–	–	–	–	–	–	–
Other Assets		5,265	4,853	473	498	294	294	308	322	337
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	423	445	245	245	256	268	281
Furniture and Office Equipment		–	–	1,017	1,220	1,031	1,031	1,227	1,284	1,343
Machinery and Equipment		–	–	427	449	445	445	465	486	509
Transport Assets		46	–	752	791	625	625	653	683	715
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS		48,059	43,789	56,676	58,725	53,376	53,376	52,663	54,324	56,760
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<i>R&M as a % of PPE</i>		1.1%	1.2%	2.6%	3.0%	2.2%	2.2%	2.3%	2.4%	2.6%
<i>Renewal and upgrading and R&M as a % of PPE</i>		1.0%	1.0%	2.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%

NC062 Nama Khoi - Table A10 Basic service delivery measurement

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	12,725	-	-	12,759	12,886	13,015
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	12,725	-	-	12,759	12,886	13,015
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	12,725	-	-	12,759	12,886	13,015
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	6,787	-	-	6,796	6,864	6,932
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	2,074	-	-	2,075	2,075	2,075
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	8,861	-	-	8,871	8,939	9,007
Bucket toilet		-	-	-	17	-	-	15	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	17	-	-	15	-	-
Total number of households	5	-	-	-	8,878	-	-	8,886	8,939	9,007
Energy:										
Electricity (at least min.service level)		-	-	-	1,278	-	-	1,405	1,419	1,433
Electricity - prepaid (min.service level)		-	-	-	7,988	-	-	8,028	8,108	8,189
<i>Minimum Service Level and Above sub-total</i>		-	-	-	9,266	-	-	9,433	9,527	9,622
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	9,266	-	-	9,433	9,527	9,622
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	12,042	-	-	12,044	12,164	12,286
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	12,042	-	-	12,044	12,164	12,286
Total number of households	5	-	-	-	12,042	-	-	12,044	12,164	12,286
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	4,571	5,021	5,021	5,021	5,398	5,489	5,741
Sanitation (free sanitation service to indigent households)		-	-	4,425	4,690	4,690	4,690	4,902	5,127	5,363
Electricity/other energy (50kwh per indigent household per month)		-	-	943	1,073	1,073	1,073	1,140	1,173	1,227
Refuse (removed once a week for indigent households)		-	-	6,148	6,517	6,517	6,517	6,810	7,123	7,451
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		-	-	16,086	17,302	17,302	17,302	18,250	18,912	19,782

EXPLANATORY NOTES TO TABLES A2 TO A9

1. Table A2-Budgeted Financial Performance (revenue and expenditure by standard classification)

Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

2. Table A3- Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote.

3. Table A4- Budgeted Financial Performance (revenue and expenditure)

Table A4 is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type. This table facilitates the view of the budgeted operating performance in relation to indicates the sources of funding and on what activities the scarce resources are to be spent on.

4. Table A5- Budgeted Capital Expenditure by vote, standard classification and funding source

Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations) capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

5. Table A6- Budgeted Financial Position

Table A6 is consistent with international standards of good financial management practice and improves understanding of the councilors and management of the impact of the budget on the statement of financial position (balance sheet). This format of presenting the statement of financial position is aligned to GRAP 1 which is generally aligned to the international version which presents Assets less Liabilities as 'accounting' Community Wealth. The order of items which each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

6. Table A7 -Budgeted Cash Flow Statement

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

7. Table A8-Cash Backed Reserves/Accumulated Surplus Reconciliation

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42-Funding a Municipal Budget. In essence the table evaluates the funding levels of the budget by the firstly forecasting the cash and investments at the year end and secondly reconciling the available funding to the liabilities/commitments that exist. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be 'funded'.

8. Tables A9-Asset Management

Table A9 provides an overview of municipal allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

PART 2 – SUPPORTING DOCUMENTATION

2.1. OVERVIEW OF ANNUAL BUDGET PROCESS

The MFMA requires the mayor of a municipality to provide general political guidance over the budget process and the priorities that must guide the preparation of a budget. The new National Treasury Budget Regulations gives further effect to this by prescribing that the mayor of a municipality must establish a Budget Steering Committee to assist in discharging the mayor's responsibility' set out in section 53 of the Municipal Financial Management Act. Compilation of the Municipality's annual budget commenced with the presentation of the budget parameters to the Budget Committee composed of executive political representatives. The Committee's terms of reference include the following:

- **To provide guidance on budget principals;**
- **To consider final budget operational and capital parameters;**
- **To review directorates' budget inputs via budget hearings after tabling of the final budget; and**
- **To review and advice on the outcome of MTREF**

PUBLIC PARTICIPATION

Due to the Covid-19 pandemic the municipality could not have the traditional meetings per ward for community inputs, the municipality did however tabled the budget and postponed it in line with the MFMA, several methods has been followed to request the community for inputs, this has not been successful in the manner that inputs were not received from the community.

Inputs from the councilors towards the final budget

Date : 14/05/2020

1.2 Executive Summary – (bl.5)

- *Pressures Facing the Municipality*
Sal graag wil hê dat ons meer detail oor COVID 19 moet gee hoe dit ons ekonomie ook in Nama Khoi beïnvloed, gesien dat hierdie begroting reeds opgestel was voor die inperking "Lockdown" – nou alreeds 50 dae.
Spesifiek met verwysing na besighede wat na dese nie weer hul deure sal oopmaak, asook die werkloosheidsyfer wat drasties toeneem het.

Highlights on the Budget

- Tekort van R78 miljoen is egter kommerwekkend.
- Sal ernstig moet gaan kyk waar ons nog aan Uitgawe kant kan bespaar.
- Verdere tarief verhogings sal katastrofiese gevolge hê

Grants (bl. 7)

- *Water Services Infrastructure Grant*
Waarom is daar geen bedrag vir 2020/2021 Boekjaar nie?
- *Human Settlements*
Ook geen bedrag vir nuwe boekjaar?

Expenditure by Type 2020/2021 – bl. 8

- Employee related costs – R100 082 981 verteenwoordig 35,5% wat beslis te hoog is.

Begroting t.o.v. Uitgawes:

- Huidige Begroting Uitgawes – R324 287 761
 - 2020/2021 Begroting Uitgawes – R361 503 313
 - Gevolglik MEER R 37 215 552
- Verteenwoordig ‘n verhoging van 11,47%
- Hierdie hoë♪♪♪ % is vir ons bietjie onverstaanbaar en benodig ‘n verduideliking asb.

Table 1 Breakdown of Operating Revenue (bl. 11)

- Property Rates verhoog met 9,26%
- Ander met 4,5%
- Hoor graag verduideliking.

Transfers and Receipts (bl. 11)

- Onaanvaarbaar dat Nama Khoi geen finansiële toekenning van Namakwa Distrik Mun. ontvang gesien dat laasgenoemde net vir Equitable Share alleen oor die R50 miljoen ontvang – waar spandeer hulle hierdie bedrag??

Electricity Tariffs: (bl. 20)

- Nog groot ongelukkigheid onder publiek/klein besighede oor die heffing van KVA
- Tarieflys maak slegs voorsiening vir Besighede met verbruik van meer as 40KVA
- Is nie seker watter tarief geld nou eintlik vir besighede onder 40KVA verbruik nie.
- Die kantoor waar navraag gedoen word kan ook nie publiek help nie.
- Indien veranderings soos die toepassing van KVA as 'n addisionele heffing op rekenings geplaas word moet NERSA daarvoor goedkeuring gee. (Sien graag sodanige goedkeuring)
- Die oplossing lê nie daarin om elke keer die verbruiker te straf met hoër tariewe om tekorte uit te wissel nie.
- Fases moet daadwerklik beter gebalanseer word om sogenaamde “Spikes” te beperk wat aanleiding gee tot oorskryding van KVA toekenning en gevolglik hoër Rente Boetes van Eskom tot gevolg het.
- Baie van ons besighede in ons Mun. Gebied is reeds toe vir handel vir 50 dae met geen inkomste nie.

Daar is ook kommer by ons Skole oor hoë tarief struktuur by aantal toilettes

Summary of the Budget (bl. 25)

- Paragraaf 4 maak min sin – sinne word herhaal!!! Benodig regstelling asb.

Table A1 Budget Summary (bl. 24)

- *Financial Position*
Current Liabilities huidige boekjaar 2019/2020
Begroting - R159 257
Adjusted Budget - R254 942
Aanpassing van - R 95 685-00
Verfris asb. ons geheue waarvoor hierdie aanpassing.
Verander datum – Summary of Budget
Ook datum van 1.6 Council Resolutions

1.6 Budget Resolutions

- Financial Year moet wees 2020/2021
Table A6 – Trade and other payables na aanpassing – R313 930??

Table A7 Budgeted Cash Flows (bl. 33)

- Verstaan nie mooi die uiteensetting van Debiteure en Krediteure – asook Payment Plan?

Table A10 Basic Service Delivery Measurement (bl. 37)

- Toekenning van Equitable Share is R 51 221 000 – R 18 080 000 (Free Service)
Balans dus = R33,1 miljoen
Verneem graag hoe hierdie bedrag saamgestel is in nuwe begroting.

2.2 Overview of Alignment Budget with IDP (bl. 41)

- Vision nie korrek – moet lees : To Proudly deliver a sustainable and climate resilient quality service to the entire Nama Khoi Municipality
- Waarom geen bedrag/projekte LED

2.3 Measurable Performance (bl. 46)

- Nama Khoi Municipality did not have a Performance Management System??

Table SA8 – Performance Indicators

- Credit Rating – ontbreek nog

Blue Drop – bl. 48

- Hoe gereeld word watermonsters geneem vir bakteriële ontleding – Sedibeng??

Green Drop

- Nababeep Sonop – Riool netwerk moet dringend aandag geniet as ons wil verhoed dat die Groen Skerpioene ons nie weer kom aanspreek
- Spelfoute – Nababeep en Steinkopf

2.5 Overview of Budget Assumptions

- Datums moet reggestel word.
MTREF

Table SA18 (bl. 62)

- Wat het geword van R500 000 laaste toekenning vanaf Distrik Munisipaliteit?

SA22 – Summary of Councilor and Staff

- Overtime – R4,8 miljoen
Moet beslis beter bestuur word en sodoende verminder word om begroting te probeer balanseer.

Performance Bonus – R4,7 miljoen

- Verstaan nie hierdie uitgawe, aangesien daar geen behoorlike Prestasie Kontrakte bestaan nie.

SA23 – Political Office

- Benaming nie korrek moet wees Mayor en nie Executive Mayor.
- Bedrae genoem vir tabelle kan ook nie korrek wees nie.
- Chief Finance Officer – Salaries pakket is hoër as Munisipale Bestuurder??
- Ook vrae rondom van die ander Senior Manager poste.

Table SA25 (bl. 71)

- Geen voorsiening vir “Losses”

SDBIPs (bl. 77)

- The Service Delivery Budget and Implementation Plan – Moet goedgekeur word – Laaste een ontvang was 19 Maart 2019.

Table SA34(a) (bl. 78)

- *Electrical Infrastructure*
Geen voorsiening is gemaak vir opgradering van Transformators waar Elektriese probleme sporadies on dervind word of vir enige bystand Transformators nie.

2.8 Legislation Compliance Status (bl. 89)

- Section 71 Reports – moet op ‘n maandelikse basis aan Raad voorsien word.

MBRR Table SA1 – Supporting Detail (bl. 91)

- Sien geen noemenswaardige besparing op Reis en Verblyf ten spite van nuwe Vloot en Beleid vir gebruik daarvan???

Opsomming Tot Konsep Begroting 2020/2021

- Indigent Households tans - **5045** - is hierdie getal nie al meer om sodoende groter toekenning Equitable Share te ontvang
- Verliese Elektriesiteit bedra jaarliks meer as R5 miljoen (15%)
- Verliese Water jaarliks meer as R10 miljoen randwaarde (27%)

- *Creditors Payment Period* tans **897 dae gevolglik** moet goedere nou by ander lewerasies aangekoop word wat baie duurder is net omdat ons ,ons eie “Bruê verbrand”het
- Ons eie Interne Oudit funksioneer nie na behore juis waar finansiële kontrole moet geskied
- 39% van ons KPI,s is nog onbevredigend
- Geen "*Performance Evaluation*"
- Moet beslis COVID-19 se negatiewe effek op ons ekonomie in berekening bring met ons nuwe begroting
- Moet indringend weer kyk na ons Organogram
- Sal moet kyk na moontlike afleggings om te bespaar op Salaris uitgawe % tans te hoog
- Uitstaande Debiteure beïnvloed ons kontantvloei – Beleide in hierdie verband moet toegepas word – Sal graag statistiek op maandelikse basis wil sien van uitstaande Debiteure per Wyk
- Oortyd moet beter gestuur word vir verdere besparing (beperk tot 10 ure per week) byvoorbeeld ens. Maandelikse verslag in die verband word aanbeveel.
- Reis en Verblyf kostes moet beslis verander (bespaar) met nuwe vloot
- Eiendomsbelasting koers moet onveranderd bly gesien dat afspraak met **Suid-Kaap Skatters** nie plaasgevind het so ook nie **Skattingshof** vir besware soos wat beoog.
- KVA heffing geniet bespreking ook so NERSA goedkeuring
- Nasionale Regering sal Munisipaliteite moet help om hulle begrotings hierdie jaar te laat balanseer in die lig van **COVID 19 PANDEMIE** met sy Ekonomiese nagevolge

- No tariff increase to Property rates
- Property rates to be billed correctly to make up for no tariff increase. For example industries on farms, guestfarms, guesthouses on farms, Agricultural businesses which do multipurpose businesses.
- Buy Water and sewage trucks with MIG funding. Business plans must be written.
- S & T allowance reduced with 50%. It must be shown separate in the budget.
- Community services like Streetlights, Maintenance of gravel roads and dry sanitation must be budget for properly.
- Reduce overtime with 50%.
- Reduce the salary bill with at least 2.5% to (33%)
- Budget for electrical meter boxes to replace bypassed meter boxes.
- Budget for at least 10 residential plotsvfor each ward.
- Give consumer education on water usage and waste dumping via sms, social media and radio.

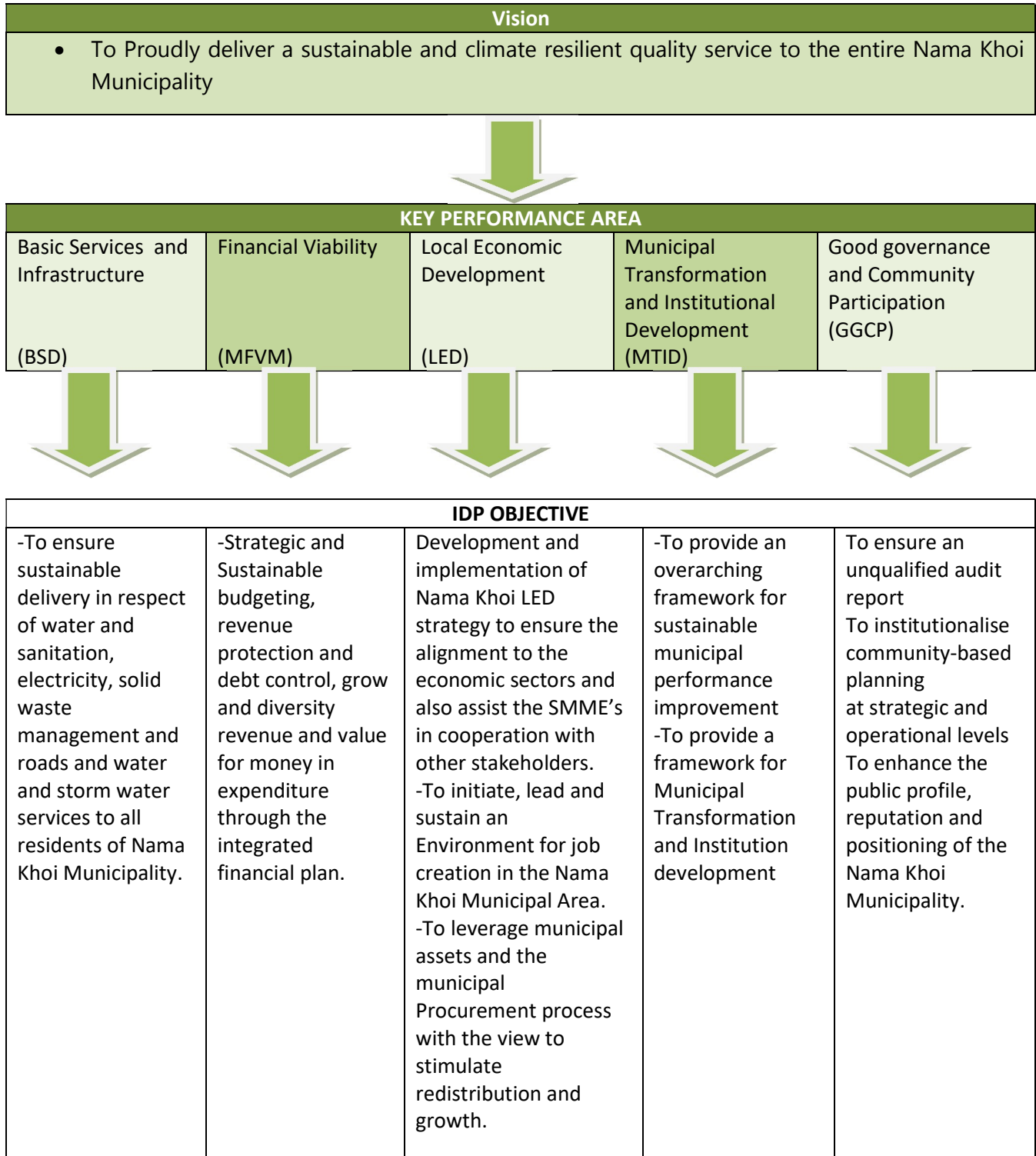
Kwelvrae

- Watter voorstelle is daar om tekorte aan te spreek.
- Tariewelys ontbreek.
- Kyk na die wettigheid van die aanslaan van kva krag.
- Hoe spreek ons water verliese aan
- Hoe word die begroting aangepas om die uitgawes ten opsigte van die corona virus aan te spreek.
- Hersiening van organogram.
- Publieke delname deurmiddel van advertensies,radio en facebook.

2.2 Overview of alignment of annual budget with IDP

VISION, MISSION AND KEY PERFORMANCE AREAS

VISION & KEY PERFORMANCE AREAS OF THE NAMA KHOI LOCAL MUNICIPALITY



NC062 Nama Khoi - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)												
Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand												
To ensure sustainable delivery in respect of all services to all residents of Nama Khoi	Basic Services and Infrastructure	A		-	-	178 908	192 351	190 408	190 408	214 074	193 565	203 137
Strategic and sustainable budgeting, revenue protection and debt control, grow and diversify revenue and value for money in expenditure through the integrated financial plan	Financial Viability	B		-	1 247	103 591	107 684	102 618	102 618	106 701	115 245	121 690
Development and implementation of Nama Khoi LED strategy to ensure the alignment to the economic sectors and also assist the SMME's in cooperation with other stakeholders	Local Economic Development	C		-	155 017	(6)	(10)	(10)	(10)	(11)	(11)	(12)
To initiate, lead and sustain an environment for job creation in the Nama Khoi Municipal Area	Local Economic Development	D		-	2 358	-	-	-	-	-	-	-
To leverage municipal assets and the municipal procurement process with the view to stimulate redistribution and growth	Local Economic Development	E		-	28	9 174	2 301	2 247	2 247	2 348	2 456	2 569
To provide an overarching framework for sustainable municipal performance improvement	Municipal Transformation and Institutional Development (MTID)	F		-	92	1	1	1	1	1	1	1
To provide a framework for Municipal Transformation and Institution development	Municipal Transformation and Institutional Development (MTID)	G		-	56	228	241	241	241	252	264	276
To ensure an unqualified audit report	Good Governance and Community Participation (GGCP)	H		-	4 077	-	-	-	-	-	-	-
To institutionalise community-based planning at strategic and operational levels	Good Governance and Community Participation (GGCP)	I				1 767	1 871	1 871	1 871	1 919	888	929
To enhance the public profile, reputation and positioning of the Nama Khoi Municipality	Good Governance and Community Participation (GGCP)	J			231 201	92 341	3 467	3 410	3 371	3 371	2 379	2 488
Allocations to other priorities				2								
Total Revenue (excluding capital transfers and contributions)			1	231 201	255 215	297 130	307 849	300 748	300 748	327 665	314 897	331 193

NC062 Nama Khoi - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand													
To ensure sustainable delivery in respect of all services to all residents of Nama Khoi	Basic Services and Infrastructure	A		–	2,275	208,354	226,835	209,584	209,584	213,664	237,717	252,858	
Strategic and sustainable budgeting, revenue protection and debt control, grow and diversify revenue and value for money in expenditure through the integrated financial plan	Financial Viability	B		–	2,230	46,794	48,588	#VALUE!	#VALUE!	47,475	49,450	51,722	
Development and implementation of Nama Khoi LED strategy to ensure the alignment to the economic sectors and also assist the SMME's in cooperation with other stakeholders	Local Economic Development	C		–	175,735	–	–	#VALUE!	#VALUE!	–	–	–	
To initiate, lead and sustain an environment for job creation in the Nama Khoi Municipal Area	Local Economic Development	D		–	8,673	455	735	#VALUE!	#VALUE!	552	578	604	
To leverage municipal assets and the municipal procurement process with the view to stimulate redistribution and growth	Local Economic Development	E		–	805	2,903	3,214	#VALUE!	#VALUE!	2,809	2,938	3,073	
To provide an overarching framework for sustainable municipal performance improvement	Municipal Transformation and Institutional Development (MTID)	F		–	2,764	323	335	#VALUE!	#VALUE!	821	332	347	
To provide a framework for Municipal Transformation and Institution development	Municipal Transformation and Institutional Development (MTID)	G		–	12,500	37,463	39,440	#VALUE!	#VALUE!	38,220	39,972	41,810	
To ensure an unqualified audit report	Good Governance and Community Participation (GGCP)	H		–	44,516	1,212	1,292	#VALUE!	#VALUE!	1,493	1,562	1,633	
To institutionalise community-based planning at strategic and operational levels	Good Governance and Community Participation (GGCP)	I		302,907	56,805	2,507	2,667	#VALUE!	#VALUE!	2,828	1,841	1,925	
To enhance the public profile, reputation and positioning of the Nama Khoi Municipality	Good Governance and Community Participation (GGCP)	J				23,735	25,187	6,822 #VALUE!	6,822 #VALUE!	26,159	28,640	29,956	
Allocations to other priorities													
Total Expenditure				1	302,907	306,304	323,746	348,293	#VALUE!	#VALUE!	334,022	363,029	383,928

NC062 Nama Khoi - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

2020/21 Medium Term Revenue & Expenditure Framework													
Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand													
To ensure sustainable delivery in respect of all services to all residents of Nama Khoi	Basic Services and Infrastructure	A	1	–	2 275	208 354	226 835	210 107	210 107	213 664	237 717	252 858	
Strategic and sustainable budgeting, revenue protection and debt control, grow and diversify revenue and value for money in expenditure through the integrated financial plan	Financial Viability	B		–	2 230	46 794	48 588	47 895	47 895	47 475	49 450	51 722	
Development and implementation of Nama Khoi LED strategy to ensure the alignment to the economic sectors and also assist the SMME's in cooperation with other stakeholders	Local Economic Development	C		–	175 735	–	–	–	–	–	–	–	
To initiate, lead and sustain an environment for job creation in the Nama Khoi Municipal Area	Local Economic Development	D		–	8 673	455	735	529	529	552	578	604	
To leverage municipal assets and the municipal procurement process with the view to stimulate redistribution and growth	Local Economic Development	E		–	805	2 903	3 214	2 544	2 544	2 809	2 938	3 073	
To provide an overarching framework for sustainable municipal performance improvement	Municipal Transformation and Institutional Development (MTID)	F		–	2 764	323	335	304	304	821	332	347	
To provide a framework for Municipal Transformation and Institution development	Municipal Transformation and Institutional Development (MTID)	G		–	12 500	37 463	39 440	35 145	35 145	38 220	39 972	41 810	
To ensure an unqualified audit report	Good Governance and Community Participation (GGCP)	H		–	44 516	1 212	1 292	1 429	1 429	1 493	1 562	1 633	
To institutionalise community-based planning at strategic and operational levels	Good Governance and Community Participation (GGCP)	I		302 907	56 805	2 507	2 667	2 472	2 472	2 828	1 841	1 925	
To enhance the public profile, reputation and positioning of the Nama Khoi Municipality	Good Governance and Community Participation (GGCP)	J				23 735	25 187	24 240	24 240	26 159	28 640	29 956	
Allocations to other priorities													
Total Expenditure				1	302 907	306 304	323 746	348 293	324 664	324 664	334 022	363 029	383 928

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, Nama Khoi municipality did not have a performance management system, however the municipality has developed and will implement a performance management system in the current financial year,

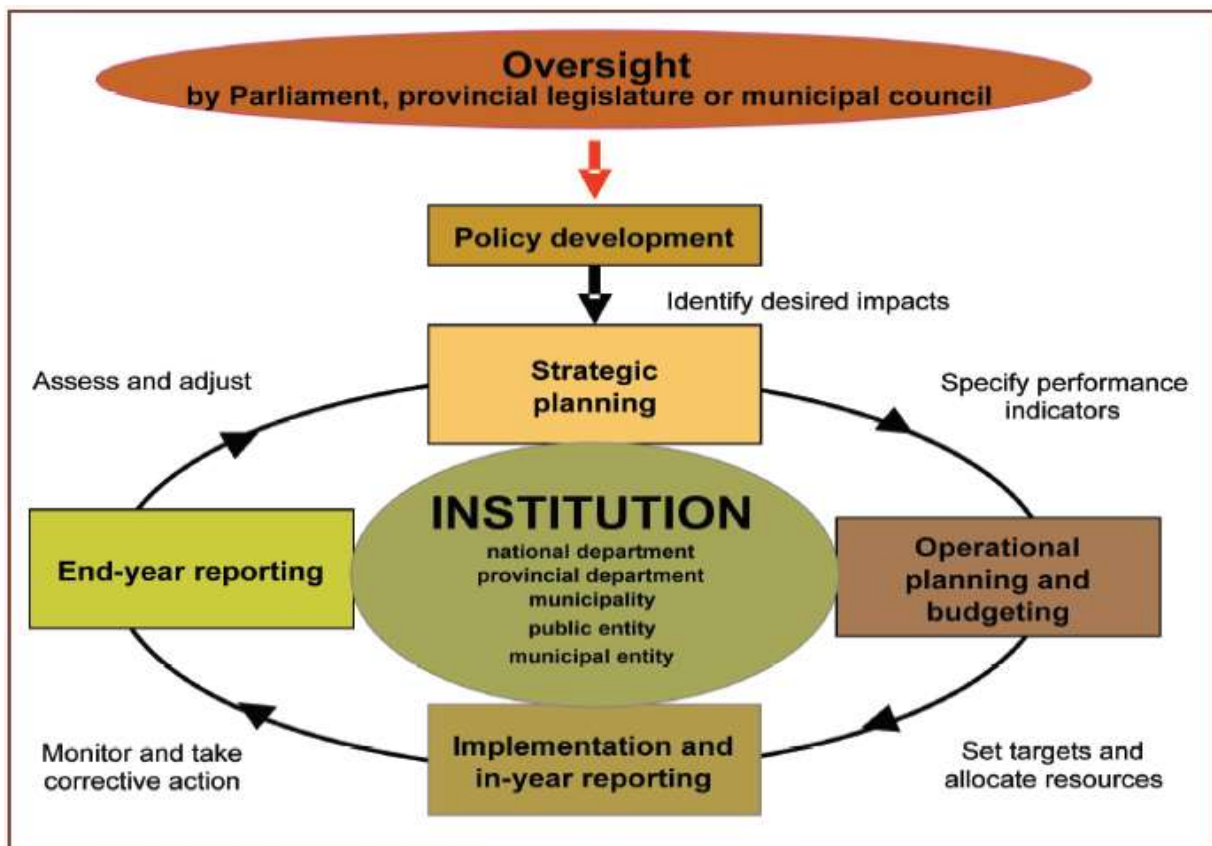


Figure 1 Planning, budgeting and reporting cycle

NC062 Nama Khoi - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	2.0%	4.0%	2.2%	2.1%	0.8%	0.8%	0.8%	0.0%	0.1%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.4%	6.7%	3.4%	3.3%	1.2%	1.2%	1.2%	0.0%	0.2%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	11.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	0.3	0.3	0.5	0.4	0.2	0.2	0.2	0.3	0.2	0.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.3	0.3	0.5	0.4	0.2	0.2	0.2	0.3	0.2	0.2
Liquidity Ratio	Monetary Assets/Current Liabilities	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		88.4%	90.1%	94.3%	90.0%	99.1%	99.1%	99.1%	93.3%	93.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		88.4%	90.1%	94.3%	90.0%	99.1%	99.1%	99.1%	93.3%	93.1%	93.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	10.6%	10.6%	8.2%	9.6%	4.2%	4.2%	4.2%	19.4%	19.4%	19.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		1841.7%	1783.7%	731.1%	3680.5%	3586.6%	3586.6%	3586.6%	110089.9%	105551.5%	45709.7%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	9,448,570	8,795,168	8,368,555	8,368,555	8,368,555	8,368,555	8,368,555	7,970,052	7,414,002	6,896,746
	Total Cost of Losses (Rand '000)	5,560,027	5,002,823	5,172,761	5,172,761	5,172,761	5,172,761	5,172,761	4,926,439	4,582,734	4,263,008
	% Volume (units purchased and generated less units sold)/units purchased and generated										
		15%	15%	14%	14%	14%	14%	14%	13%	11%	10%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	430	355	612	612	612	612	612	556,789	494,924	430,368
	Total Cost of Losses (Rand '000)	6420017	5639687	10405831	10405831	10405831	10405831	10405831	9,459,846	8,408,752	7,311,959
	% Volume (units purchased and generated less units sold)/units purchased and generated										
		21%	18%	27%	27%	27%	27%	27%	23%	20%	16%
Employee costs	Employee costs/(Total Revenue - capital revenue)	36.6%	34.7%	34.3%	34.1%	34.9%	34.9%	34.9%	34.9%	35.4%	35.3%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	39.0%	37.2%	36.6%	36.4%	37.3%	37.3%		37.3%	37.9%	37.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.2%	3.3%	6.6%	6.9%	5.1%	5.1%		5.2%	5.2%	5.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	21.3%	20.9%	16.4%	15.0%	15.3%	15.3%	15.3%	13.4%	13.2%	13.1%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	110.9	33.1	21.7	167.5	167.5	167.5	218.2	123.8	156.4	163.6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14.2%	14.3%	11.2%	13.1%	5.7%	5.7%	5.7%	25.8%	25.8%	25.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.6	0.7	0.6	0.1	0.3	0.3	0.3	0.0	0.0	0.0

Blue Drop

Regulatory Impression

Nama Khoi Municipality performed essentially the same in the 2014 Blue Water Services Audit with a score of 63.9% compared to the Blue Drop 2012 score of 63.5%. The Municipality is encouraged to continue to build on the improvements achieved.

The Municipality is congratulated with the good quality documents produced such as the excellent, comprehensive and well documented Water Safety Plans (WSP) developed through a consultative process. The Municipality is encouraged to judiciously implement them. Nama Khoi also provided Water Use Efficiency and Water Loss Management information per system and that is acknowledged. Note that the water safety plans for the system where Sedibeng Water (SW) is the provider have not been uploaded on BDS and that should be done.

The Buffelsrivier, Komaggas, Vioolsdrift, Rooiwal and Goodhouse systems are fully supplied by the Nama Khoi Municipality itself, while Sedibeng (Namaqua) Water supplies bulk water to the remaining 10 systems from Henkries WTP. These ten systems could be incorporated into one system as these supply 10 towns, but is only one treatment works.

Of concern at Nama Khoi is the following: lack of free chlorine measurement despite some microbiological failures; lack of a full SANS 241 analysis on the water sources and distribution; multiple microbiological failures at Buffelsrivier, Vioolsdrif and insufficient number of samples being taken for microbiological analyses being done; insufficient number of determinants being analysed for operational and aesthetic compliance; insufficient supervisor and process control competencies in the different systems; and lack of water use efficiency and water loss management information for the systems where Sedibeng Water is the provider.

Based on the above Audit results, the DWS has serious concerns on the lack of information or poor microbiological drinking water quality and the resultant risk to consumers of the Buffelsrivier, Goodhouse, Rooiwal, Vioolsdrif, Henkries-Carolusberg- and Henkries-Concordia water supply systems. These concerns have to be addressed as a matter of urgency and drinking water quality results and appropriate actions must be communicated to consumers should the water be found to be unfit for human consumption.

The Municipality and Sedibeng Water should develop a Blue Drop Improvement Plan to progressively address the concerns and improve water service provision in the different systems. Urgent and immediate intervention is needed in the systems where the

microbiological quality failed. The Municipality and SW should manage the systems to ensure that the water quality and quantity are monitored and managed appropriately.

The overall 2014 Risk Rating for Nama Khoi medium at 55%. Note that this value is based on the specific areas indicated below.

The Process Control Risk Rating is low to high. This risk reflects compliance in terms of the draft Regulation 813.

The Drinking Water Quality Risk Rating was low to high. The Risk Management Risk Rating was very low.

Green Drop

Regulatory Impression

NamaKhoi LM is commended for their diligence in uploading data to the GDS. Log sheets and inspection reports are available for most sites. Well done. The technical staff may be more consistent in completing the records. The municipality is applauded for the allocation of funds and resources to support the work on pumpsets, fences, biofilters, and O&M. The improvement in working conditions for the PCs is encouraging (PC cabins) and set a benchmark for the province.

The risk rating of the Concordia, Komaggas and Okiep plants have improved significantly, which is attributed to the “No Monitoring Required” allowed by the Regulator on the final effluent quality. The municipality is to note

however, that this risk profile may change if an Authorisation which stipulates NMR is not presented at

however, that this risk profile may change if an Authorisation which stipulates NMR is not presented at the next Green Drop Audit. Monitoring of the groundwater system through boreholes is also required.

Carolusberg, Nabadeep, Springbok and Steinkop plants are all categorised as high risk largely due to erratic monitoring, poor compliance and inadequate flow monitoring. The Regulator is particularly concerned about the Bergsig plant which is rated critical due to hydraulic overload, erratic monitoring, inadequate supervisory and process control and general poor O&M. The Municipal officials display a positive attitude and it is believed that with management support and appropriate allocation of resources that the score of 34.15% achieved during the 2013 assessment can be improved. The Regulator holds high anticipation that the municipality will elevate its GD score to >60% if the risk based process is followed and presented.

2.4 OVERVIEW OF BUDGET-RELATED POLICIES

Overview of budget related-policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

Budget Policies

Budget related policies to be listed and added as an Annexure to the Budget

2.5. Overview of budget assumptions

2.5.1. General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2020-21 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration. Employee related costs comprise 28 per cent of total operating expenditure in the 2019/20 MTREF.

Headlines mentioned by National Treasury in circular 99 were taken into consideration when compiling 2020/21 MTREF

HEADLINES INFLATION FORECASTS AS PER NATIONAL TREASURY GUIDELINES CIRCULAR 99		
2020/21	2021/22	2022/23
4.5%	4.6%	4.6%

2.5.2. Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. Municipality had undergone a lease to become new fleet, this lease will be paid off over a period of three years.

As per the Financial Recovery Plan the municipality will consider investing short amounts of cash on a short term basis as per the applicable legislation in an attempt to help with the day-to-day operations of the municipality or to fund small capital projects such as street lights or meters.

2.5.3. Collection rate for revenue services

It must be noted that the Covid-19 pandemic had a major impact on the economy as well the municipality ability to collect cash, with that in mind it is still essential for the municipality to collect revenue for services delivered and the best possible measures must be introduced to ensure cash can still be collected.

Cash flow is assumed to be 93 per cent of billings, plus an increased collection of arrear debt from the revised collection and credit control policy. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

2.5.4. Growth or decline in tax base of the municipality

Debtor's revenue is assumed to increase at a rate that is influenced by the consumer debtor's collection rate, tariff/rate pricing, real growth rate of the Municipality, household formation growth rate and the poor household change rate.

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing 'households' is a greater municipal service factor than servicing individuals. Household formation rates are assumed to convert to household dwellings. In addition the change in the number of poor households influences the net revenue benefit derived from household formation growth, as it assumes that the same costs incurred for servicing the household exist, but that no consumer revenue is derived as the 'poor household' limits consumption to the level of free basic services.

2.5.5. Salary increases

Nama Khoi municipality has made provision for a 6.22% salary increase for 2020/21 as per SALGA communications.

2.5.6. Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

2.5.7. Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 90 per cent is achieved on operating expenditure.

In order to be able to implement all projects in the budget the municipality will need to strictly implement its credit control policy. The municipality will strive to have stricter control over free basic services uses in the new financial year.

It must be noted that the success of every projects lines in the preparation and planning, however the funding plays a major role, this means the projects to be funded from the municipal own funds all depends on the municipality's ability to collect these outstanding cash.

2.6. Overview of budget funding

Supporting indicators												
% inc total service charges (incl prop rates)	18(1)a		5.2%	12.6%	8.1%	(2.5%)	0.0%	0.0%	6.2%	3.9%	4.6%	
% inc Property Tax	18(1)a		6.8%	8.7%	(1.6%)	(10.5%)	0.0%	0.0%	4.8%	9.1%	4.6%	
% inc Service charges - electricity revenue	18(1)a		4.5%	13.0%	13.9%	0.0%	0.0%	0.0%	6.2%	2.9%	4.6%	
% inc Service charges - water revenue	18(1)a		3.7%	22.4%	9.8%	0.0%	0.0%	0.0%	7.6%	1.6%	4.6%	
% inc Service charges - sanitation revenue	18(1)a		5.7%	6.4%	6.0%	0.0%	0.0%	0.0%	6.5%	2.7%	4.6%	
% inc Service charges - refuse revenue	18(1)a		5.5%	8.5%	6.0%	0.0%	0.0%	0.0%	6.7%	2.5%	4.6%	
% inc in	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total billable revenue	18(1)a	160,185	168,442	189,656	205,085	200,039	200,039	200,039	212,446	220,807	230,964	
Service charges		160,185	168,442	189,656	205,085	200,039	200,039	200,039	212,446	220,807	230,964	
Property rates		42,273	45,166	49,087	48,300	43,234	43,234	43,234	45,290	49,408	51,681	
Service charges - electricity revenue		70,056	73,229	82,720	94,193	94,213	94,213	94,213	100,078	102,981	107,719	
Service charges - water revenue		26,024	26,995	33,053	36,309	36,309	36,309	36,309	39,062	39,688	41,514	
Service charges - sanitation revenue		10,018	10,585	11,262	11,938	11,938	11,938	11,938	12,712	13,049	13,649	
Service charges - refuse removal		11,813	12,468	13,533	14,345	14,345	14,345	14,345	15,304	15,680	16,402	
Service charges - other		-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		2,705	2,688	1,268	1,344	1,343	1,343	1,343	1,404	1,468	1,536	
Capital expenditure excluding capital grant funding		978	121	14,989	1,473	1,323	1,323	1,323	1,400	-	-	
Cash receipts from ratepayers	18(1)a	150,555	157,801	183,707	188,881	204,607	204,607	204,607	203,415	209,999	219,342	
Ratepayer & Other revenue	18(1)a	173,626	184,300	202,773	218,989	213,851	213,851	213,851	224,798	233,726	244,477	
Change in consumer debtors (current and non-current)		1,706	1,330	(3,167)	5,617	(9,921)	(9,921)	(9,921)	28,171	2,301	2,724	
Operating and Capital Grant Revenue	18(1)a	56,467	69,587	86,116	87,544	85,581	85,581	85,581	101,515	79,733	85,212	
Capital expenditure - total	20(1)(vi)	16,382	21,448	53,178	29,009	27,365	27,365	27,365	44,251	19,406	20,974	
Capital expenditure - renewal	20(1)(vi)	-	-	-	-	-	-	-	-	-	-	
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%	
NC062 Nama Khoi Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	11 321	13 702	12 615	3 444	6 870	6 870	6 870	298	336	847
Cash + investments at the yr end less applications - R'000	18(1)b	2	(177 107)	(207 373)	(60 295)	(100 065)	(270 474)	(270 474)	(270 474)	29 359	42 999	59 042
Cash year end/monthly employee/supplier payments	18(1)b	3	0.6	0.7	0.6	0.1	0.3	0.3	0.3	0.0	0.0	0.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(71 706)	(51 088)	(26 616)	(40 444)	(23 916)	(23 916)	(23 916)	(6 357)	(48 132)	(52 735)
Service charge rev % change - macro CPI/X target exclusive	18(1)a,(2)	5	N.A.	(0.8%)	6.6%	2.1%	(8.5%)	(6.0%)	(6.0%)	0.2%	(2.1%)	(1.4%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	86.7%	85.6%	90.6%	86.3%	95.7%	95.7%	95.7%	90.5%	89.8%	89.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	17.7%	15.0%	10.1%	9.6%	9.8%	9.8%	9.8%	9.6%	9.7%	9.7%
Capital payments % of capital expenditure	18(1)c,(19)	8	113.1%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(decr)	18(1)a	11	N.A.	5.7%	(12.9%)	26.3%	(57.7%)	0.0%	0.0%	383.1%	4.2%	4.7%
Long term receivables % change - inc/(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.1%	1.2%	2.6%	3.0%	2.2%	2.2%	2.3%	2.3%	2.4%	2.6%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Total Operating Revenue			217 874	230 394	258 941	280 313	274 705	274 705	274 705	284 813	295 491	310 219
Total Operating Expenditure			302 907	306 304	323 746	348 293	324 664	324 664	324 664	334 022	363 029	383 928
Operating Performance Surplus/(Deficit)			(85 033)	(75 910)	(64 805)	(67 979)	(49 958)	(49 958)	(49 958)	(49 208)	(67 538)	(73 709)
Cash and Cash Equivalents (30 June 2012)												
Revenue												
% Increase in Total Operating Revenue				5.7%	12.4%	8.3%	(2.0%)	0.0%	0.0%	3.7%	3.7%	5.0%
% Increase in Property Rates Revenue				6.8%	8.7%	(1.6%)	(10.5%)	0.0%	0.0%	4.8%	9.1%	4.6%
% Increase in Electricity Revenue				4.5%	13.0%	13.9%	0.0%	0.0%	0.0%	6.2%	2.9%	4.6%
% Increase in Property Rates & Services Charges				5.2%	12.6%	8.1%	(2.5%)	0.0%	0.0%	6.2%	3.9%	4.6%
Expenditure												
% Increase in Total Operating Expenditure				1.1%	5.7%	7.6%	(6.8%)	0.0%	0.0%	2.9%	8.7%	5.8%
% Increase in Employee Costs				0.2%	11.0%	7.7%	0.2%	0.0%	0.0%	3.8%	5.3%	4.6%
% Increase in Electricity Bulk Purchases				(24.2%)	14.4%	9.4%	(6.2%)	0.0%	0.0%	6.2%	24.0%	8.9%
Average Cost Per Budgeted Employee Position (Remuneration)				0	277168.1623	0	0	0	0	0	0	0
Average Cost Per Councillor (Remuneration)				0	376406.1176	0	0	0	0	0	0	0
R&M % of PPE			1.1%	1.2%	2.6%	3.0%	2.2%	2.2%	2.3%	2.4%	2.6%	2.6%
Asset Renewal and R&M as a % of PPE			1.0%	1.0%	2.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Debt Impairment % of Total Billable Revenue			17.7%	15.0%	10.1%	9.6%	9.8%	9.8%	9.8%	9.6%	9.7%	9.7%
Capital Revenue												
Internally Funded & Other (R'000)			978	121	1 000	1 473	1 323	1 323	1 323	1 400	-	-
Borrowing (R'000)			-	-	13 989	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			15 404	21 327	38 189	27 536	26 042	26 042	26 042	42 851	19 406	20 974
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	6.7%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	0.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	93.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			94.0%	99.4%	71.8%	94.9%	95.2%	95.2%	95.2%	96.8%	100.0%	100.0%
Capital Expenditure												
Total Capital Programme (R'000)			16 382	21 448	53 178	29 009	27 365	27 365	27 365	44 251	19 406	20 974
Asset Renewal			-	-	-	-	-	-	-	-	-	-
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			86.7%	85.6%	90.6%	86.3%	95.7%	95.7%	95.7%	90.5%	89.8%	89.7%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			2.0%	4.0%	2.2%	2.1%	0.8%	0.8%	0.8%	(0.0%)	0.1%	0.0%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)			(177 107)	(207 373)	(60 295)	(100 065)	(270 474)	(270 474)	(270 474)	29 359	42 999	59 042
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	36.6%	36.2%	36.2%	36.2%		35.6%	34.3%	33.6%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance												
Total Operating Revenue			217 874	230 394	258 941	280 313	274 705	274 705	274 705	284 813	295 491	310 219
Total Operating Expenditure			302 907	306 304	323 746	348 293	324 664	324 664	324 664	334 022	363 029	383 928
Surplus/(Deficit) Budgeted Operating Statement			(85 033)	(75 910)	(64 805)	(67 979)	(49 958)	(49 958)	(49 958)	(49 208)	(67 538)	(73 709)
Surplus/(Deficit) Considering Reserves and Cash Backing			(177 107)	(207 373)	(60 295)	(100 065)	(270 474)	(270 474)	(270 474)	29 359	42 999	59 042
MTREF Funded (1) / Unfunded (0)	15		0	0	0	0	0	0	0	1	1	1
MTREF Funded ✓ / Unfunded ✗	15		✗	✗	✗	✗	✗	✗	✗	✓	✓	✓

2.6.1.1. Cash/cash equivalent position

The Municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year.

2.6.1.2. Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement.

2.6.1.3. Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the Municipality to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts.

2.6.1.4. Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. An 'adjusted' surplus/deficit is achieved by offsetting the amount of depreciation related to externally funded assets. Municipalities need to assess the result of this calculation taking into consideration its own circumstances and levels of backlogs. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they are consuming over the medium term.

2.6.1.5. Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

2.6.1.6. Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyze the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. The municipality has a funded budget for the budgeted year as well as the outer financial years.

2.6.1.7. Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues.

2.6.1.8. Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position.

2.6.1.9. Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. The municipality's capital budget at this stage, only consist of grant funding.

2.6.1.10. Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DORA) have been budgeted for. The Municipality has budgeted for all transfers. The municipality intends to spent 100% of its allocated grants.

2.6.1.11. Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position.

2.6.1.12. Repairs and maintenance expenditure level table 34c

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected.

2.6.1.13. Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget (since MFMA Circular 28 which was issued in December 2005) is to categorize each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarize and understand the proportion of budgets being provided for new assets and also asset sustainability. A declining or low level of renewal funding may indicate that a budget is not credible and/or sustainable and future revenue is not being protected, similar to the justification for 'repairs and maintenance' budgets. The municipality currently is reliant on grant funding for the renewal of its assets.

MBRR SA15 – Detail Investment Information

NC062 Nama Khoi - Supporting Table SA15 Investment particulars by type										
Investment type	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	-	-	-	-	-	-

MBRR SA16 – Investment particulars by maturity

NC062 Nama Khoi - Supporting Table SA16 Investment particulars by maturity														
Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate +	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Parent municipality														
None										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
Municipality sub-total										-	-	-	-	-
Entities														
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
Entities sub-total										-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	1									-	-	-	-	-

Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2020/21 medium-term capital program: Sources of capital revenue over the MTREF

NC062 Nama Khoi - Supporting Table SA34a Capital expenditure on new assets by asset class										
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		15,076	21,327	37,734	26,993	25,350	25,350	35,351	19,406	20,974
Roads Infrastructure		2,431	–	3,922	4,561	9,530	9,530	5,839	3,225	1,974
Roads		2,431	–	3,902	4,561	9,530	9,530	5,839	3,225	1,974
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	20	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	998	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	998	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3,089	21,327	7,194	3,957	300	300	714	1,000	7,000
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	7,000
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	4,000	3,957	–	–	714	–	–
LV Networks		3,089	21,327	3,194	–	300	300	–	1,000	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		84	–	13,386	4,283	2,335	2,335	6,260	6,957	6,000
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	348	2,205	2,205	–	6,957	–
Reservoirs		–	–	–	2,087	130	130	3,503	–	6,000
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		84	–	–	–	–	–	–	–	–
Bulk Mains		–	–	2,250	–	–	–	–	–	–
Distribution		–	–	11,136	1,848	–	–	2,757	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		9,268	–	13,232	13,195	13,185	13,185	22,539	8,225	6,000
Pump Station		–	–	–	630	630	630	–	–	–
Reticulation		9,268	–	5,000	1,043	1,483	1,483	5,839	3,225	6,000
Waste Water Treatment Works		–	–	8,232	11,522	11,072	11,072	16,700	5,000	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		204	–	–	–	–	–	–	–	–
Landfill Sites		204	–	–	–	–	–	–	–	–

Community Assets				595				7,500		
Community Facilities				595						
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries				475						
Cemeteries/Crematoria				120						
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities								7,500		
Indoor Facilities										
Outdoor Facilities								7,500		
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
	744	121			1,120	1,120	1,120			
Operational Buildings	744	121								
Municipal Offices	744									
Pay/Enquiry Points		121								
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing					1,120	1,120	1,120			
Staff Housing										
Social Housing					1,120	1,120	1,120			
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Land Settlement Software Applications										
Unspecified										
Computer Equipment				100	145	145	145			
Computer Equipment				100	145	145	145			
Furniture and Office Equipment				1,470	698	698	698			
Furniture and Office Equipment	539			1,470	698	698	698			
Machinery and Equipment	23			170	52	52	52			
Machinery and Equipment	23			170	52	52	52			
Transport Assets				13,110				1,400		
Transport Assets				13,110				1,400		
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	16,382	21,448	53,178	29,009	27,365	27,365	44,251	19,406	20,974

MBRR Table SA 17 - Detail of borrowings

NC062 Nama Khoi - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Parent municipality										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	129 296	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		17	-	141 321	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	17	-	141 321	129 296	-	-	-	-	-
Entities										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	17	-	141 321	129 296	-	-	-	-	-

MBRR Table SA 18 - Capital transfers and grants receipts

NC062 Nama Khoi - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		39,049	40,128	46,132	57,386	57,438	57,438	57,594	60,327	64,238
Local Government Equitable Share		36,444	38,318	43,917	47,830	47,830	47,830	51,221	55,116	58,842
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		1,675	1,810	2,215	2,680	2,680	2,680	3,000	3,200	3,300
Municipal Infrastructure Grant		-	-	-	3,230	3,230	3,230	3,373	2,011	2,096
Municipal Disaster Recovery Grant		-	-	-	-	182	182	-	-	-
Water Services Infrastructure Grant		-	-	-	3,478	3,348	3,348	-	-	-
Human Settlements		-	-	-	168	168	168	-	-	-
Municipal Systems Improvement Grant		930	-	-	-	-	-	-	-	-
Provincial Government:		4,091	2,699	1,795	2,101	2,101	2,101	1,070	-	-
Expanded Public Works Programme		1,007	1,000	795	1,006	1,006	1,006	1,070	-	-
Library Grant		3,085	1,699	1,000	1,095	1,095	1,095	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	500	-	-	-	-	-	-	-
Namakwa District Municipality		-	500	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	1,439	-	-	-	-	-	-	-
Other		-	1,439	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	43,140	44,766	47,927	59,487	59,539	59,539	58,664	60,327	64,238
Capital Transfers and Grants										
National Government:		15,339	13,927	37,714	24,005	24,135	24,135	42,851	19,406	20,974
Integrated National Electrification Programme Grant		-	-	4,000	-	-	-	-	1,000	7,000
Municipal Infrastructure Grant		14,245	13,927	14,384	11,363	11,363	11,363	26,151	13,406	13,974
Municipal Disaster Recovery Grant		-	-	14,330	-	-	-	-	-	-
Water Services Infrastructure Grant		1,094	-	5,000	11,522	11,652	11,652	16,700	5,000	-
Human Settlements		-	-	-	1,120	1,120	1,120	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	233	475	52	52	52	-	-	-
Expanded Public Works Programme		-	-	-	52	52	52	-	-	-
Library Grant		-	233	475	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Namakwa District Municipality		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		65	7,167	-	-	-	-	-	-	-
Other		65	7,167	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	15,404	21,327	38,189	24,057	24,187	24,187	42,851	19,406	20,974
TOTAL RECEIPTS OF TRANSFERS & GRANTS		58,544	66,093	86,116	83,544	83,726	83,726	101,515	79,733	85,212

MBRR Table A7 - Budget cash flow statement

Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for councilors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provided for as cash inflow based on actual performance. In other words the actual collection rate of billed revenue, and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

NC062 Nama Khoi - Table A7 Budgeted Cash Flows											
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		36 418	40 781	44 179	43 470	42 230	42 230	42 230	40 460	44 288	46 254
Service charges		105 142	111 052	134 662	141 106	155 978	155 978	155 978	157 664	161 262	168 435
Other revenue		8 995	5 968	4 866	4 304	6 399	6 399	6 399	5 268	4 449	4 654
Transfers and Subsidies - Operational	1	43 091	44 484	47 927	59 487	59 539	59 539	59 539	58 664	60 327	64 238
Transfers and Subsidies - Capital	1	12 827	36 616	38 189	24 057	27 536	27 536	27 536	42 851	19 406	20 974
Interest		1 107	1 328	1 241	5 102	1 315	1 315	1 315	1 375	1 438	1 504
Dividends		—	—	—	—	—	—	—	—	—	—
Payments											
Suppliers and employees		(192 785)	(206 336)	(218 653)	(250 927)	(250 626)	(250 626)	(250 626)	(268 740)	(271 403)	(284 642)
Finance charges		(3 519)	(9 945)	—	(2 238)	(2 557)	(2 557)	(2 557)	(313)	—	—
Transfers and Grants	1	—	—	—	—	—	—	—	—	—	—
NET CASH FROM/(USED) OPERATING ACTIVITIES		11 276	23 949	52 411	24 362	39 814	39 814	39 814	37 229	19 767	21 416
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		—	—	7 000	—	—	—	—	—	—	—
Decrease (increase) in non-current receivables		—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—	—
Payments											
Capital assets		(18 534)	(21 448)	(53 178)	(29 009)	(27 365)	(27 365)	(27 365)	(44 251)	(19 406)	(20 974)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(18 534)	(21 448)	(46 178)	(29 009)	(27 365)	(27 365)	(27 365)	(44 251)	(19 406)	(20 974)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits		187	128	38	88	88	88	88	63	66	69
Payments											
Repayment of borrowing		(627)	(248)	(4 364)	(4 612)	0	0	0	389	(389)	—
NET CASH FROM/(USED) FINANCING ACTIVITIES		(440)	(120)	(4 326)	(4 524)	88	88	88	451	(323)	69
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	(7 698)	2 381	1 907	(9 171)	12 537	12 537	12 537	(6 571)	38	511
Cash/cash equivalents at the year end:	2	19 018	11 321	10 708	12 615	(5 667)	(5 667)	(5 667)	6 870	298	336
	2	11 321	13 702	12 615	3 444	6 870	6 870	6 870	298	336	847

MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

NC062 Nama Khoi - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	11 321	13 702	12 615	3 444	6 870	6 870	6 870	298	336	847
Other current investments > 90 days		(27)	2 357	(0)	0	-	-	-	0	(0)	(0)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		11 294	16 059	12 615	3 444	6 870	6 870	6 870	298	336	847
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	1 585	1 585	1 585
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	(322)	(322)	(322)	-	-	-
Other working capital requirements	3	188 401	223 432	72 910	103 509	272 357	272 357	272 357	(30 646)	(44 247)	(59 780)
Other provisions		-	-	-	-	5 309	5 309	5 309	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		188 401	223 432	72 910	103 509	277 344	277 344	277 344	(29 061)	(42 662)	(58 195)
Surplus(shortfall)		(177 107)	(207 373)	(60 295)	(100 065)	(270 474)	(270 474)	(270 474)	29 359	42 999	59 042

Table A8 shows that the municipality needs a payback plan of R310 million to cover of all the outstanding creditors, currently the municipality are in dispute with Sedibeng and in the process of litigation against ESKOM therefore there is no proposed payback plan as the R310 million amount can get less depending on the outcome of the current processes. The municipality did however revise its current financial recovery plan and ESKOM/Sedibeng are part of the plan.

MBRR SA19 - Expenditure on transfers and grant programs

NC062 Nama Khoi - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		39,049	40,128	46,132	57,386	58,594	58,594	57,594	60,327	64,238
Local Government Equitable Share		36,444	38,318	43,917	47,830	48,352	48,352	51,221	55,116	58,842
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		1,675	1,810	2,215	2,680	2,680	2,680	3,000	3,200	3,300
Municipal Infrastructure Grant		-	-	-	3,230	3,230	3,230	3,373	2,011	2,096
Municipal Disaster Recovery Grant		-	-	-	-	686	686	-	-	-
Water Services Infrastructure Grant		-	-	-	3,478	3,478	3,478	-	-	-
Human Settlements		-	-	-	168	168	168	-	-	-
Municipal Systems Improvement Grant		930	-	-	-	-	-	-	-	-
Provincial Government:		4,091	2,699	1,795	2,101	2,101	2,101	1,070	-	-
Expanded Public Works Programme		1,007	1,000	795	1,006	1,006	1,006	1,070	-	-
Library Grant		3,085	1,699	1,000	1,095	1,095	1,095	-	-	-
District Municipality:		-	500	-	-	-	-	-	-	-
Namakwa District Municipality		-	500	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	1,439	-	-	-	-	-	-	-
Other		-	1,439	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		43,140	44,766	47,927	59,487	60,695	60,695	58,664	60,327	64,238
Capital expenditure of Transfers and Grants										
National Government:		15,339	13,927	37,714	24,005	25,990	25,990	42,851	19,406	20,974
Integrated National Electrification Programme Grant		-	-	4,000	-	-	-	-	1,000	7,000
Municipal Infrastructure Grant		14,245	13,927	14,384	11,363	11,363	11,363	26,151	13,406	13,974
Municipal Disaster Recovery Grant		-	-	14,330	-	1,855	1,855	-	-	-
Water Services Infrastructure Grant		1,094	-	5,000	11,522	11,652	11,652	16,700	5,000	-
Human Settlements		-	-	-	1,120	1,120	1,120	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	52	52	52	-	-	-
Expanded Public Works Programme		-	-	-	52	52	52	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Namakwa District Municipality		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		65	7,167	-	-	-	-	-	-	-
Other		65	7,167	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		15,404	21,094	37,714	24,057	26,042	26,042	42,851	19,406	20,974
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		58,544	65,860	85,641	83,544	86,737	86,737	101,515	79,733	85,212

MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

NC062 Nama Khoi - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds										
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	–	522	–	–	–	–	–
Current year receipts		39,049	40,128	46,132	57,386	57,438	57,438	57,594	60,327	64,238
Conditions met - transferred to revenue		39,049	40,128	46,132	57,908	57,438	57,438	57,594	60,327	64,238
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	1,585	1,585	1,585
Current year receipts		4,091	2,699	1,795	2,101	2,101	2,101	1,070	–	–
Conditions met - transferred to revenue		4,091	2,699	1,795	2,101	2,101	2,101	1,070	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	1,585	1,585	1,585
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	500	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	500	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	1,439	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	1,439	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		43,140	44,766	47,927	60,008	59,539	59,539	58,664	60,327	64,238
Total operating transfers and grants - CTBM	2	–	–	–	–	–	–	1,585	1,585	1,585
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	–	3,478	1,855	1,855	–	–	–
Current year receipts		15,339	13,927	37,714	24,005	24,135	24,135	42,851	19,406	20,974
Conditions met - transferred to revenue		15,339	13,927	37,714	27,483	25,990	25,990	42,851	19,406	20,974
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	233	475	52	52	52	–	–	–
Conditions met - transferred to revenue		–	233	475	52	52	52	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		65	7,167	–	–	–	–	–	–	–
Conditions met - transferred to revenue		65	7,167	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		15,404	21,327	38,189	27,536	26,042	26,042	42,851	19,406	20,974
Total capital transfers and grants - CTBM	2	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		58,544	66,093	86,116	87,544	85,581	85,581	101,515	79,733	85,212
TOTAL TRANSFERS AND GRANTS - CTBM		–	–	–	–	–	–	1,585	1,585	1,585

MBRR SA22 - Summary of councilor and staff benefits

NC062 Nama Khoi - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		3,315	3,937	3,516	3,751	3,902	3,902	4,077	4,265	4,461
Pension and UIF Contributions		151	151	460	491	511	511	534	559	584
Medical Aid Contributions		-	-	45	48	50	50	53	55	58
Motor Vehicle Allowance		1,221	1,221	1,282	1,368	1,422	1,422	1,486	1,555	1,626
Cellphone Allowance		482	482	694	740	770	770	804	841	880
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		5,170	5,792	5,997	6,399	6,655	6,655	6,954	7,274	7,609
% increase	4		12.0%	3.5%	6.7%	4.0%	-	4.5%	4.6%	4.6%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		3,705	2,168	4,025	4,295	3,651	3,651	3,815	3,990	4,174
Pension and UIF Contributions		342	118	315	336	355	355	371	388	406
Medical Aid Contributions		197	45	119	127	147	147	154	161	169
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	167	178	183	183	192	200	210
Motor Vehicle Allowance	3	702	451	428	456	466	466	487	510	533
Cellphone Allowance	3	59	30	37	40	40	40	42	44	46
Housing Allowances	3	39	-	20	22	23	23	24	25	26
Other benefits and allowances	3	723	313	14	15	37	37	39	41	43
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	51	54	55	55	58	60	63
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,766	3,125	5,176	5,523	4,958	4,958	5,181	5,419	5,668
% increase	4		(45.8%)	65.6%	6.7%	(10.2%)	-	4.5%	4.6%	4.6%
Other Municipal Staff										
Basic Salaries and Wages		49,299	49,546	55,803	60,420	60,850	60,850	63,749	66,514	69,573
Pension and UIF Contributions		7,090	8,315	8,299	8,856	9,219	9,219	9,660	10,077	10,540
Medical Aid Contributions		2,157	2,551	2,431	2,594	2,797	2,797	2,931	3,058	3,198
Overtime		4,739	6,500	4,175	4,455	4,660	4,660	3,940	5,093	5,327
Performance Bonus		-	4,462	4,492	4,793	4,793	4,793	5,023	5,239	5,480
Motor Vehicle Allowance	3	2,796	3,052	-	-	-	-	-	-	-
Cellphone Allowance	3	90	132	196	210	216	216	226	236	247
Housing Allowances	3	1,053	1,008	3,883	4,143	4,328	4,328	4,540	4,731	4,948
Other benefits and allowances	3	6,853	803	2,873	3,066	2,845	2,845	2,990	3,110	3,253
Payments in lieu of leave		-	-	1,218	1,300	778	778	817	851	890
Long service awards		-	500	248	265	329	329	346	360	377
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		74,079	76,869	83,620	90,100	90,815	90,815	94,222	99,268	103,834
% increase	4		3.8%	8.8%	7.7%	0.8%	-	3.8%	5.4%	4.6%
Total Parent Municipality		85,014	85,785	94,793	102,022	102,428	102,428	106,358	111,961	117,111
			0.9%	10.5%	7.6%	0.4%	-	3.8%	5.3%	4.6%
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		85,014	85,785	94,793	102,022	102,428	102,428	106,358	111,961	117,111
% increase	4		0.9%	10.5%	7.6%	0.4%	-	3.8%	5.3%	4.6%
TOTAL MANAGERS AND STAFF	5,7	79,844	79,994	88,796	95,623	95,773	95,773	99,403	104,687	109,502

No performance bonus is being paid by the municipality, amounts relates to 13th check payments to staff.

MBRR SA23 - Salaries, allowances and benefits (political office bearers/councilors/senior managers)

NC062 Nama Khoi - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		465 038		195 813			660 851
Chief Whip			205 289	47 721	102 567			355 576
Executive Mayor			505 476	75 821	234 566			815 863
Deputy Executive Mayor								-
Executive Committee			454 710	31 724	243 744			730 178
Total for all other councillors			2 015 561	214 832	1 202 566			3 432 959
Total Councillors	8	-	3 646 074	370 098	1 979 255			5 995 427
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 104 556	1 785	208 845			1 315 185
Chief Finance Officer			679 806	151 122	181 063			1 011 991
Manager: Corporate Services			679 806	151 122	181 063			1 011 991
Manager: Community Development Services			679 806	151 122	181 063			1 011 991
								-
								-
List of each official with packages >= senior manager								
Head of Department: Finance			831 999	257 865	277 450			1 367 314
Head of Department:Community Services			672 064	211 933	264 122			1 148 119
Head of Department: Technical Services			831 999	194 844	277 569			1 304 412
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	5 480 038	1 119 793	1 571 173	-		8 171 004
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	9 126 111	1 489 891	3 550 429	-		14 166 431

MBRR SA24 – Summary of personnel numbers

NC062 Nama Khoi - Supporting Table SA24 Summary of personnel numbers											
Summary of Personnel Numbers		Ref	2018/19			Current Year 2019/20			Budget Year 2020/21		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)						17					
Board Members of municipal entities		4									
Municipal employees											
Municipal Manager and Senior Managers		5									
Other Managers		3				6					
		7				16					
Professionals			–	–	–	18	–	–	–	–	–
Finance						3					
Spatial/town planning						–					
Information Technology						1					
Roads						1					
Electricity						1					
Water						1					
Sanitation						1					
Refuse						1					
Other						9					
Technicians			–	–	–	6	–	–	–	–	–
Finance						2					
Spatial/town planning						2					
Information Technology						2					
Roads						–					
Electricity						–					
Water						–					
Sanitation						–					
Refuse						–					
Other						–					
Clerks (Clerical and administrative)						42					
Service and sales workers						91					
Skilled agricultural and fishery workers						–					
Craft and related trades						–					
Plant and Machine Operators						27					
Elementary Occupations						139					
TOTAL PERSONNEL NUMBERS		9	–	–	–	362	–	–	–	–	–
% increase						–	–	–	(100.0%)	–	–
Total municipal employees headcount		6, 10									
Finance personnel headcount		8, 10									
Human Resources personnel headcount		8, 10									

MBRR SA25 - Budgeted monthly revenue and expenditure

NC062 Nama Khoi - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand																
Revenue By Source																
Property rates		3 774	3 774	3 774	3 774	3 774	3 774	3 774	3 774	3 774	3 774	3 774	3 774	45 290	49 408	51 681
Service charges - electricity revenue		8 338	8 338	8 338	8 338	8 338	8 338	8 338	8 338	8 338	8 338	8 338	8 338	100 056	102 981	107 719
Service charges - water revenue		3 255	3 255	3 255	3 255	3 255	3 255	3 255	3 255	3 255	3 255	3 255	3 255	39 062	39 688	41 514
Service charges - sanitation revenue		1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	12 712	13 049	13 649
Service charges - refuse revenue		1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	1 275	15 304	15 680	16 402
Rental of facilities and equipment		117	117	117	117	117	117	117	117	117	117	117	117	1 404	1 468	1 536
Interest earned - external investments		115	115	115	115	115	115	115	115	115	115	115	115	1 375	1 438	1 504
Interest earned - outstanding debtors		473	473	473	473	473	473	473	473	473	473	473	473	5 680	5 941	6 215
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		19	19	19	19	19	19	19	19	19	19	19	19	223	232	243
Licences and permits		127	127	127	127	127	127	127	127	127	127	127	127	1 525	1 595	1 669
Agency services		107	107	107	107	107	107	107	107	107	107	107	107	1 281	1 340	1 401
Transfers and subsidies		4 889	4 889	4 889	4 889	4 889	4 889	4 889	4 889	4 889	4 889	4 889	4 889	58 664	60 327	64 238
Other revenue		187	187	187	187	187	187	187	187	187	187	187	187	2 239	2 342	2 450
Gains		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		23 734	23 734	23 734	23 734	23 734	23 734	23 734	23 734	23 734	23 734	23 734	23 734	284 813	295 491	310 219
Expenditure By Type																
Employee related costs		8 284	8 284	8 284	8 284	8 284	8 284	8 284	8 284	8 284	8 284	8 284	8 283	99 403	104 687	109 502
Remuneration of councillors		580	580	580	580	580	580	580	580	580	580	580	580	6 954	7 274	7 609
Debt impairment		1 707	1 707	1 707	1 707	1 707	1 707	1 707	1 707	1 707	1 707	1 707	1 707	20 483	21 425	22 411
Depreciation & asset impairment		3 150	3 150	3 150	3 150	3 150	3 150	3 150	3 150	3 150	3 150	3 150	3 150	37 803	38 918	40 644
Finance charges		26	26	26	26	26	26	26	26	26	26	26	26	313	—	—
Bulk purchases		9 012	9 012	9 012	9 012	9 012	9 012	9 012	9 012	9 012	9 012	9 012	9 012	108 147	128 761	138 951
Other materials		646	646	646	646	646	646	646	646	646	646	646	646	7 750	7 539	7 886
Contracted services		2 221	2 221	2 221	2 221	2 221	2 221	2 221	2 221	2 221	2 221	2 221	2 220	26 647	25 885	27 074
Transfers and subsidies		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other expenditure		2 210	2 210	2 210	2 210	2 210	2 210	2 210	2 210	2 210	2 210	2 210	2 210	26 521	28 539	29 852
Losses		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure		27 835	27 835	27 835	27 835	27 835	27 835	27 835	27 835	27 835	27 835	27 835	27 835	334 022	363 029	383 928
Surplus/(Deficit)																
		(4 101)	(4 101)	(4 101)	(4 101)	(4 101)	(4 101)	(4 101)	(4 101)	(4 101)	(4 101)	(4 101)	(4 100)	(49 208)	(67 538)	(73 709)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		3 571	3 571	3 571	3 571	3 571	3 571	3 571	3 571	3 571	3 571	3 571	3 571	42 851	19 406	20 974
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind - all)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions																
		(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(529)	(6 357)	(48 132)	(52 735)
Taxation		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Attributable to minorities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	1	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(529)	(6 357)	(48 132)	(52 735)

Please note losses as well as the gains in the revenue refers to the losses and gains when disposal of assets, municipality has not identified assets to be sold.

MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

NC062 Nama Khoi - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)																	
Description		Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue by Vote																	
Vote 1 - Municipal Manager			152	152	152	152	152	152	152	152	152	152	152	152	1 818	783	819
Vote 2 - Financial Services			8 892	8 892	8 892	8 892	8 892	8 892	8 892	8 892	8 892	8 892	8 892	8 892	106 701	115 245	121 690
Vote 3 - Corporate Services			17	17	17	17	17	17	17	17	17	17	17	17	204	214	224
Vote 4 - Community Services: Community Development			2 019	2 019	2 019	2 019	2 019	2 019	2 019	2 019	2 019	2 019	2 019	2 019	24 226	17 168	17 958
Vote 5 - Community Services: Public Safety			226	226	226	226	226	226	226	226	226	226	226	226	2 710	2 835	2 965
Vote 6 - Infrastructure, Engineering & Technical Services			16 000	16 000	16 000	16 000	16 000	16 000	16 000	16 000	16 000	16 000	16 000	16 000	192 005	178 652	187 538
Total Revenue by Vote			27 305	27 305	27 305	27 305	27 305	27 305	27 305	27 305	27 305	27 305	27 305	27 305	327 665	314 897	331 193
Expenditure by Vote to be appropriated																	
Vote 1 - Municipal Manager			1 900	1 900	1 900	1 900	1 900	1 900	1 900	1 900	1 900	1 900	1 900	1 900	22 804	23 253	24 323
Vote 2 - Financial Services			3 956	3 956	3 956	3 956	3 956	3 956	3 956	3 956	3 956	3 956	3 956	3 956	47 475	49 450	51 722
Vote 3 - Corporate Services			2 741	2 741	2 741	2 741	2 741	2 741	2 741	2 741	2 741	2 741	2 741	2 741	32 889	34 402	35 984
Vote 4 - Community Services: Community Development			2 069	2 069	2 069	2 069	2 069	2 069	2 069	2 069	2 069	2 069	2 069	2 069	24 833	26 178	27 382
Vote 5 - Community Services: Public Safety			1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 023	1 022	12 270	13 074	13 673
Vote 6 - Infrastructure, Engineering & Technical Services			16 146	16 146	16 146	16 146	16 146	16 146	16 146	16 146	16 146	16 146	16 146	16 146	193 751	216 672	230 845
Total Expenditure by Vote			27 835	27 835	27 835	27 835	27 835	27 835	27 835	27 835	27 835	27 835	27 835	27 835	334 022	363 029	383 928
Surplus/(Deficit) before assoc.			(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(529)	(6 357)	(48 132)	(52 735)
Taxation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)			1	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(529)	(6 357)	(48 132)	(52 735)

NC062 Nama Khoi - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand																
Revenue - Functional																
<i>Governance and administration</i>		9 061	9 061	9 061	9 061	9 061	9 061	9 061	9 061	9 061	9 061	9 061	9 060	108 726	116 244	122 735
Executive and council		151	151	151	151	151	151	151	151	151	151	151	151	1 818	782	818
Finance and administration		8 909	8 909	8 909	8 909	8 909	8 909	8 909	8 909	8 909	8 909	8 909	8 909	106 909	115 462	121 917
Internal audit		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		743	743	743	743	743	743	743	743	743	743	743	743	8 913	1 478	1 546
Community and social services		114	114	114	114	114	114	114	114	114	114	114	114	1 373	1 436	1 502
Sport and recreation		628	628	628	628	628	628	628	628	628	628	628	628	7 540	42	44
Public safety		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		708	708	708	708	708	708	708	708	708	708	708	708	8 493	6 001	4 878
Planning and development		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Road transport		708	708	708	708	708	708	708	708	708	708	708	708	8 493	6 001	4 878
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>		16 791	16 791	16 791	16 791	16 791	16 791	16 791	16 791	16 791	16 791	16 791	16 791	201 487	191 126	201 985
Energy sources		8 462	8 462	8 462	8 462	8 462	8 462	8 462	8 462	8 462	8 462	8 462	8 462	101 539	104 756	115 529
Water management		4 125	4 125	4 125	4 125	4 125	4 125	4 125	4 125	4 125	4 125	4 125	4 125	49 504	49 532	50 526
Waste water management		2 927	2 927	2 927	2 927	2 927	2 927	2 927	2 927	2 927	2 927	2 927	2 927	35 130	21 147	19 517
Waste management		1 276	1 276	1 276	1 276	1 276	1 276	1 276	1 276	1 276	1 276	1 276	1 276	15 314	15 691	16 413
<i>Other</i>		4	4	4	4	4	4	4	4	4	4	4	4	45	47	49
Total Revenue - Functional		27 305	27 305	27 305	27 305	27 305	27 305	27 305	27 305	27 305	27 305	27 305	27 305	327 665	314 897	331 193
Expenditure - Functional																
<i>Governance and administration</i>		9 528	9 528	9 528	9 528	9 528	9 528	9 528	9 528	9 528	9 528	9 528	9 528	114 332	118 766	124 167
Executive and council		1 661	1 661	1 661	1 661	1 661	1 661	1 661	1 661	1 661	1 661	1 661	1 661	19 938	20 782	21 738
Finance and administration		7 742	7 742	7 742	7 742	7 742	7 742	7 742	7 742	7 742	7 742	7 742	7 742	92 901	96 422	100 796
Internal audit		124	124	124	124	124	124	124	124	124	124	124	124	1 493	1 562	1 633
<i>Community and public safety</i>		1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	1 443	17 310	18 378	19 222
Community and social services		650	650	650	650	650	650	650	650	650	650	650	650	7 803	8 162	8 538
Sport and recreation		371	371	371	371	371	371	371	371	371	371	371	371	4 457	4 724	4 942
Public safety		421	421	421	421	421	421	421	421	421	421	421	421	5 050	5 492	5 742
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	2 168	26 012	27 252	28 505
Planning and development		197	197	197	197	197	197	197	197	197	197	197	197	2 368	2 477	2 591
Road transport		1 970	1 970	1 970	1 970	1 970	1 970	1 970	1 970	1 970	1 970	1 970	1 970	23 644	24 774	25 914
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>		14 697	14 697	14 697	14 697	14 697	14 697	14 697	14 697	14 697	14 697	14 697	14 697	176 367	198 633	212 034
Energy sources		8 684	8 684	8 684	8 684	8 684	8 684	8 684	8 684	8 684	8 684	8 684	8 684	104 204	124 020	134 018
Water management		3 555	3 555	3 555	3 555	3 555	3 555	3 555	3 555	3 555	3 555	3 555	3 555	42 664	43 143	45 098
Waste water management		1 445	1 445	1 445	1 445	1 445	1 445	1 445	1 445	1 445	1 445	1 445	1 445	17 345	18 618	19 474
Waste management		1 013	1 013	1 013	1 013	1 013	1 013	1 013	1 013	1 013	1 013	1 013	1 013	12 155	12 852	13 443
<i>Other</i>		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure - Functional		27 835	27 835	27 835	27 835	27 835	27 835	27 835	27 835	27 835	27 835	27 835	27 835	334 022	363 029	383 928
Surplus/(Deficit) before assoc.		(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(529)	(6 357)	(48 132)	(52 735)
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	1	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(529)	(6 357)	(48 132)	(52 735)

MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

NC062 Nama Khoi - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Multi-year expenditure to be appropriated	1															
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services: Community Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure, Engineering & Technical Services		-	-	-	-	-	-	-	-	-	-	-	22,539	22,539	8,225	6,000
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	22,539	22,539	8,225	6,000
Single-year expenditure to be appropriated																
Vote 1 - Municipal Manager		117	117	117	117	117	117	117	117	117	117	117	117	1,400	-	-
Vote 2 - Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services: Community Development		625	625	625	625	625	625	625	625	625	625	625	625	7,500	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Infrastructure, Engineering & Technical Services		2,946	2,946	2,946	2,946	2,946	2,946	2,946	2,946	2,946	2,946	2,946	(19,593)	12,813	11,181	14,974
Capital single-year expenditure sub-total	2	3,688	3,688	3,688	3,688	3,688	3,688	3,688	3,688	3,688	3,688	3,688	(18,851)	21,713	11,181	14,974
Total Capital Expenditure	2	3,688	3,688	3,688	3,688	3,688	3,688	3,688	3,688	3,688	3,688	3,688	3,688	44,251	19,406	20,974

MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

NC062 Nama Khoi - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)																
Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital Expenditure - Functional	1															
<i>Governance and administration</i>		117	117	117	117	117	117	117	117	117	117	117	117	1,400	-	-
Executive and council		117	117	117	117	117	117	117	117	117	117	117	117	1,400	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		625	625	625	625	625	625	625	625	625	625	625	625	7,500	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		625	625	625	625	625	625	625	625	625	625	625	625	7,500	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		487	487	487	487	487	487	487	487	487	487	487	487	5,839	3,225	1,974
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		487	487	487	487	487	487	487	487	487	487	487	487	5,839	3,225	1,974
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		2,459	2,459	2,459	2,459	2,459	2,459	2,459	2,459	2,459	2,459	2,459	2,459	29,513	16,181	19,000
Energy sources		59	59	59	59	59	59	59	59	59	59	59	59	714	1,000	7,000
Water management		522	522	522	522	522	522	522	522	522	522	522	522	6,260	6,957	6,000
Waste water management		1,878	1,878	1,878	1,878	1,878	1,878	1,878	1,878	1,878	1,878	1,878	1,878	22,539	8,225	6,000
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	3,688	3,688	3,688	3,688	3,688	3,688	3,688	3,688	3,688	3,688	3,688	3,688	44,251	19,406	20,974
Funded by:																
National Government		3,571	3,571	3,571	3,571	3,571	3,571	3,571	3,571	3,571	3,571	3,571	3,571	42,851	19,406	20,974
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		3,571	3,571	3,571	3,571	3,571	3,571	3,571	3,571	3,571	3,571	3,571	3,571	42,851	19,406	20,974
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		117	117	117	117	117	117	117	117	117	117	117	117	1,400	-	-
Total Capital Funding		3,688	3,688	3,688	3,688	3,688	3,688	3,688	3,688	3,688	3,688	3,688	3,688	44,251	19,406	20,974

NC062 Nama Khoi - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand															
Cash Receipts By Source															
Property rates	3 372	3 372	3 372	3 372	3 372	3 372	3 372	3 372	3 372	3 372	3 372	3 372	40 460	44 288	46 254
Service charges - electricity revenue	7 546	7 546	7 546	7 546	7 546	7 546	7 546	7 546	7 546	7 546	7 546	7 546	90 549	92 876	97 007
Service charges - water revenue	2 946	2 946	2 946	2 946	2 946	2 946	2 946	2 946	2 946	2 946	2 946	2 946	35 351	35 794	37 386
Service charges - sanitation revenue	959	959	959	959	959	959	959	959	959	959	959	959	11 504	11 768	12 292
Service charges - refuse revenue	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	1 154	13 850	14 142	14 771
Rental of facilities and equipment	106	106	106	106	106	106	106	106	106	106	106	106	1 270	1 324	1 383
Interest earned - external investments	115	115	115	115	115	115	115	115	115	115	115	115	1 375	1 438	1 504
Interest earned - outstanding debtors	428	428	428	428	428	428	428	428	428	428	428	428	5 140	5 358	5 597
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19	19	19	19	19	19	19	19	19	19	19	19	223	188	196
Licences and permits	127	127	127	127	127	127	127	127	127	127	127	127	1 525	1 288	1 348
Agency services	107	107	107	107	107	107	107	107	107	107	107	107	1 281	1 082	1 131
Transfers and Subsidies - Operational	4 889	4 889	4 889	4 889	4 889	4 889	4 889	4 889	4 889	4 889	4 889	4 889	58 664	60 327	64 238
Other revenue	187	187	187	187	187	187	187	187	187	187	187	187	2 239	1 891	1 978
Cash Receipts by Source	21 953	21 953	21 953	21 953	21 953	21 953	21 953	21 953	21 953	21 953	21 953	21 952	263 430	271 764	285 084
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	3 571	3 571	3 571	3 571	3 571	3 571	3 571	3 571	3 571	3 571	3 571	3 571	42 851	19 406	20 974
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	63	63	66	69
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	25 523	25 523	25 523	25 523	25 523	25 523	25 523	25 523	25 523	25 523	25 523	25 586	306 344	291 236	306 127
Cash Payments by Type															
Employee related costs	8 083	8 083	8 083	8 083	8 083	8 083	8 083	8 083	8 083	8 083	8 083	8 083	97 000	93 875	97 138
Remuneration of councillors	566	566	566	566	566	566	566	566	566	566	566	566	6 786	6 523	6 750
Finance charges	26	26	26	26	26	26	26	26	26	26	26	26	313	-	-
Bulk purchases - Electricity	6 550	6 550	6 550	6 550	6 550	6 550	6 550	6 550	6 550	6 550	6 550	6 550	78 599	89 576	96 499
Bulk purchases - Water & Sewer	2 244	2 244	2 244	2 244	2 244	2 244	2 244	2 244	2 244	2 244	2 244	2 244	26 933	25 888	26 762
Other materials	630	630	630	630	630	630	630	630	630	630	630	630	7 563	6 760	6 995
Contracted services	2 167	2 167	2 167	2 167	2 167	2 167	2 167	2 167	2 167	2 167	2 167	2 167	26 003	23 212	24 017
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2 155	2 155	2 155	2 155	2 155	2 155	2 155	2 155	2 155	2 155	2 155	2 155	25 857	25 569	26 481
Cash Payments by Type	22 421	22 421	22 421	22 421	22 421	22 421	22 421	22 421	22 421	22 421	22 421	22 421	269 053	271 403	284 642
Other Cash Flows/Payments by Type															
Capital assets	3 688	3 688	3 688	3 688	3 688	3 688	3 688	3 688	3 688	3 688	3 688	3 688	44 251	19 406	20 974
Repayment of borrowing	-	-	-	-	-	2 332	-	-	-	-	-	-	(2 720)	(389)	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	26 109	26 109	26 109	26 109	26 109	28 440	26 109	26 109	26 109	26 109	26 109	23 388	312 916	291 198	305 616
NET INCREASE/(DECREASE) IN CASH HELD	(585)	(585)	(585)	(585)	(585)	(2 917)	(585)	(585)	(585)	(585)	(585)	(585)	2 198	(6 571)	38
Cash/cash equivalents at the month/year begin:	6 870	6 284	5 699	5 114	4 529	3 943	1 027	441	(144)	(729)	(1 314)	(1 900)	6 870	298	336
Cash/cash equivalents at the month/year end:	6 284	5 699	5 114	4 529	3 943	1 027	441	(144)	(729)	(1 314)	(1 900)	298	298	336	847

Annual budgets and SDBIPs – internal departments

The Service Delivery Budget and Implementation Plan will be approved by Council
The input by council was noted.

2.7 Contracts having future budgetary implications

Please note that due to the COVID-19 crisis the municipality had to re-prioritize projects which might result in current projects having future budgetary implications.

Capital expenditure details

The following three tables present details of the Municipality's capital expenditure program, firstly on new assets, then the renewal of assets and finally on the repair and maintenance of assets.

MBRR SA 34a - Capital expenditure on new assets by asset class

NC062 Nama Khoi - Supporting Table SA34a Capital expenditure on new assets by asset class										
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		15,076	21,327	37,734	26,993	25,350	25,350	35,351	19,406	20,974
Roads Infrastructure		2,431	–	3,922	4,561	9,530	9,530	5,839	3,225	1,974
Roads		2,431	–	3,902	4,561	9,530	9,530	5,839	3,225	1,974
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	20	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	998	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	998	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3,089	21,327	7,194	3,957	300	300	714	1,000	7,000
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	7,000
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	4,000	3,957	–	–	714	–	–
LV Networks		3,089	21,327	3,194	–	300	300	–	1,000	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		84	–	13,386	4,283	2,335	2,335	6,260	6,957	6,000
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	348	2,205	2,205	–	6,957	–
Reservoirs		–	–	–	2,087	130	130	3,503	–	6,000
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		84	–	–	–	–	–	–	–	–
Bulk Mains		–	–	2,250	–	–	–	–	–	–
Distribution		–	–	11,136	1,848	–	–	2,757	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		9,268	–	13,232	13,195	13,185	13,185	22,539	8,225	6,000
Pump Station		–	–	–	630	630	630	–	–	–
Reticulation		9,268	–	5,000	1,043	1,483	1,483	5,839	3,225	6,000
Waste Water Treatment Works		–	–	8,232	11,522	11,072	11,072	16,700	5,000	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		204	–	–	–	–	–	–	–	–
Landfill Sites		204	–	–	–	–	–	–	–	–

Community Assets				595				7,500		
Community Facilities				595						
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries				475						
Cemeteries/Crematoria				120						
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities							7,500			
Indoor Facilities										
Outdoor Facilities							7,500			
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets					1,120	1,120	1,120			
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing					1,120	1,120	1,120			
Staff Housing										
Social Housing					1,120	1,120	1,120			
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
Computer Equipment				100	145	145	145			
Computer Equipment				100	145	145	145			
Furniture and Office Equipment				1,470	698	698	698			
Furniture and Office Equipment				1,470	698	698	698			
Machinery and Equipment				170	52	52	52			
Machinery and Equipment				170	52	52	52			
Transport Assets				13,110				1,400		
Transport Assets				13,110				1,400		
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	16,382	21,448	53,178	29,009	27,365	27,365	44,251	19,406	20,974

MBRR SA34b - Capital expenditure on the renewal of existing assets by asset class

NC062 Nama Khoi - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class										
Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure										
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure										
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure										
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure										
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure										
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure										
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets										
Community Facilities										
Halls										
Centres										
Crickets										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Crematoriums										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Intangible Assets										
Services										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
Computer Equipment										
Computer Equipment										
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment										
Machinery and Equipment										
Transport Assets										
Transport Assets										
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing	1									
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

MBRR SA34c - Repairs and maintenance expenditure by asset class

NC062 Nama Khoi - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		1,140	2,187	12,495	14,293	10,211	10,211	10,801	11,161	11,674
Roads Infrastructure		599	1,614	1,225	2,437	1,623	1,623	1,696	1,774	1,855
Roads		599	1,614	1,152	2,360	1,558	1,558	1,628	1,703	1,781
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	73	77	64	64	67	70	74
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	8,865	9,326	6,331	6,331	6,725	6,920	7,239
Power Plants		-	-	2,439	2,566	1,996	1,996	2,120	2,182	2,282
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	1,513	1,592	704	704	748	770	805
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	2,782	2,927	1,614	1,614	1,714	1,764	1,845
LV Networks		-	-	2,131	2,242	2,017	2,017	2,142	2,204	2,306
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		29	17	2,019	2,124	1,686	1,686	1,784	1,843	1,928
Dams and Weirs		-	-	128	135	145	145	156	158	166
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	1	1	0	0	0	0	1
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		29	17	928	976	586	586	629	640	669
Distribution Points		-	-	962	1,012	955	955	999	1,044	1,092
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		512	556	386	406	571	571	596	624	653
Pump Station		512	556	117	123	87	87	91	95	100
Reticulation		-	-	269	283	483	483	505	528	553

Community Assets		457	653	1,384	1,606	1,099	1,099	1,149	1,202	1,257
Community Facilities		457	481	1,060	1,115	752	752	786	822	860
Halls		380	479	450	473	387	387	404	423	442
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	306	322	127	127	132	138	145
Police		-	-	-	-	-	-	-	-	-
Parks		77	2	304	320	238	238	249	260	272
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	172	324	491	348	348	363	380	397
Indoor Facilities		-	-	44	66	33	33	35	36	38
Outdoor Facilities		-	172	280	424	314	314	328	344	359
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		5,265	4,853	473	498	294	294	308	322	337
Operational Buildings		5,265	4,853	473	498	294	294	308	322	337
Municipal Offices		-	-	473	498	294	294	308	322	337
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		5,265	4,853	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	423	445	245	245	256	268	281
Computer Equipment		-	-	423	445	245	245	256	268	281
Furniture and Office Equipment		-	-	1,017	1,220	1,031	1,031	1,227	1,284	1,343
Furniture and Office Equipment		-	-	1,017	1,220	1,031	1,031	1,227	1,284	1,343
Machinery and Equipment		-	-	427	449	445	445	465	486	509
Machinery and Equipment		-	-	427	449	445	445	465	486	509
Transport Assets		46	-	752	791	625	625	653	683	715
Transport Assets		46	-	752	791	625	625	653	683	715
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	6,909	7,692	16,970	19,300	13,951	13,951	14,860	15,406	16,115
R&M as a % of PPE		1.1%	1.2%	2.6%	3.0%	2.2%	2.2%	2.3%	2.3%	2.5%
R&M as % Operating Expenditure		2.3%	2.5%	5.2%	5.5%	4.3%	4.3%	4.6%	4.6%	4.4%

NC062 Nama Khoi - Supporting Table SA34d Depreciation by asset class

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		35,867	31,446	31,129	30,675	30,675	30,675	32,382	33,529	35,072
Roads Infrastructure		35,867	31,446	8,679	8,890	8,890	8,890	9,290	9,717	10,164
Roads		35,867	31,446	8,679	8,890	8,890	8,890	9,290	9,717	10,164
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	9,475	9,150	9,150	9,150	9,719	10,002	10,462
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	9,475	9,150	9,150	9,150	9,719	10,002	10,462
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	5,809	5,654	5,654	5,654	6,078	6,180	6,465
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	5,809	5,654	5,654	5,654	6,078	6,180	6,465
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	6,287	6,102	6,102	6,102	6,377	6,670	6,977
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	6,287	6,102	6,102	6,102	6,377	6,670	6,977
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	878	878	878	878	918	960	1,004
Landfill Sites		-	-	878	878	878	878	918	960	1,004

Community Assets		2,750	1,713	2,240	2,182	2,182	2,182	2,280	2,385	2,495
Community Facilities		2,750	1,713	329	378	378	378	395	413	432
Halls		2,750	1,713	185	213	213	213	223	233	244
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	116	133	133	133	139	146	153
Cemeteries/Crematoria		-	-	27	31	31	31	33	34	36
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	1,912	1,804	1,804	1,804	1,885	1,972	2,063
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	1,912	1,804	1,804	1,804	1,885	1,972	2,063
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		2,504	2,909	995	959	959	959	1,002	1,048	1,096
Operational Buildings		2,504	2,909	995	959	959	959	1,002	1,048	1,096
Municipal Offices		1,046	1,887	995	959	959	959	1,002	1,048	1,096
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		1,458	1,023	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		29	27	27	26	26	26	9	9	9
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		29	27	27	26	26	26	9	9	9
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		29	27	27	26	26	26	9	9	9
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	144	139	139	139	65	65	65
Computer Equipment		-	-	144	139	139	139	65	65	65
Furniture and Office Equipment		-	-	578	525	525	525	549	574	600
Furniture and Office Equipment		-	-	578	525	525	525	549	574	600
Machinery and Equipment		-	-	240	237	237	237	252	44	44
Machinery and Equipment		-	-	240	237	237	237	252	44	44
Transport Assets		-	-	4,352	4,681	4,681	4,681	1,264	1,264	1,264
Transport Assets		-	-	4,352	4,681	4,681	4,681	1,264	1,264	1,264
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	41,150	36,096	39,706	39,425	39,425	39,425	37,803	38,918	40,644

NC662 Nama Khol - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

R thousand	Description	Ref	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework				
			Audited Outcomes	Audited Outcomes	Audited Outcomes	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure											
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure										
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure										
	Dams and Weirs										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PPIV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Recirculation										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
Information and Communication Infrastructure											
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
Community Assets											
	Community Facilities										
	Halls										
	Centres										
	Clubs/Care Centres										
	Fire/Ambulance Stations										
	Trading Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
Heritage assets											
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
Investment Assets											
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
Other assets											
	Operational Buildings										
	Municipal Offices										
	Pay/Enquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
Biological or Cultivated Assets											
	Biological or Cultivated Assets										
Intangible Assets											
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Land Settlement Software Applications										
	Unspecified										
Computer Equipment											
	Computer Equipment										
Furniture and Office Equipment											
	Furniture and Office Equipment										
Machinery and Equipment											
	Machinery and Equipment										
Transport Assets											
	Transport Assets										
Land											
	Land										
Zoo's, Marine and Non-biological Animals											
	Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing assets											
1			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Upgrading of Existing Assets as % of total capex											

MBRR SA35 - Future financial implications of the capital budget

NC062 Nama Khoi - Supporting Table SA35 Future financial implications of the capital budget							
Vote Description	Ref	2020/21 Medium Term Revenue & Expenditure Framework			Forecasts		
		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26
R thousand							Present value
Capital expenditure	1						
Vote 1 - Municipal Manager		1,400	-	-	-	-	-
Vote 2 - Financial Services		-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-
Vote 4 - Community Services: Community Development		7,500	-	-	-	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-
Vote 6 - Infrastructure, Engineering & Technical Services		35,351	19,406	20,974	-	-	-
Total Capital Expenditure		44,251	19,406	20,974	-	-	-
Future operational costs by vote	2						
Vote 1 - Municipal Manager		-	-	-	-	-	-
Vote 2 - Financial Services		-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-
Vote 4 - Community Services: Community Development		-	-	-	-	-	-
Vote 5 - Community Services: Public Safety		-	-	-	-	-	-
Vote 6 - Infrastructure, Engineering & Technical Services		-	-	-	-	-	-
Total future operational costs		-	-	-	-	-	-
Future revenue by source	3						
Property rates		-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-
Total future revenue		-	-	-	-	-	-
Net Financial Implications		44,251	19,406	20,974	-	-	-

MBRR SA36 - Detailed capital budget per municipal vote

NC062 Nama Khoi - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude			2020/21 Medium Term Revenue & Expenditure Framework		
													Audited Outcome 2018/19	Current Year 2019/20 Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Parent municipality: List all capital projects grouped by Function																	
Roads	Capital Infrastructure:New Roads Infrastructure:Roads	86801	New	Responsive, accountable, effective and efficient local government	Growth	To ensure sustainable delivery in respect of all services to all residents of Nama Khoi	Roads Infrastructure	Roads	Ward 5	17.521480	29.385347	-	3,902	4,500	2,934	2,610	
Water Distribution	Capital Infrastructure:New Water Supply Infrastructure:Distribution	86802	New	Responsive, accountable, effective and efficient local government	Growth	To ensure sustainable delivery in respect of all services to all residents of Nama Khoi	Water Supply Infrastructure	Distribution	Ward 8	17.315229	29.421095	-	-	5,524	8,000	-	
Sewerage	Capital Infrastructure:New Sanitation Infrastructure:Sewer Lines	86802	New	Responsive, accountable, effective and efficient local government	Growth	To ensure sustainable delivery in respect of all services to all residents of Nama Khoi	Sanitation Infrastructure	Retikulation	Ward 6	17.523665	29.362051	-	-	4,500	-	-	
Sewerage	Capital Infrastructure:New Sanitation Infrastructure:WWTW	86802	New	Responsive, accountable, effective and efficient local government	Growth	To ensure sustainable delivery in respect of all services to all residents of Nama Khoi	Sanitation Infrastructure	Pump Stations	Ward 3	17.572479	29.385271	-	-	5,000	-	-	
Sport Facility	Upgrading and refurbish sport facility	86802	Upgrading	A long and healthy life for all South Africans	Growth	To ensure sustainable delivery in respect of all services to all residents of Nama Khoi	Community Facilities	Outdoor Facilities	Ward 8	17.355963	29.413936	-	-	7,500	-	-	
Sewerage	New sewer pipelines and pump station	86802	New	Responsive, accountable, effective and efficient local government	Growth	To ensure sustainable delivery in respect of all services to all residents of Nama Khoi	Sanitation Infrastructure	Pump Stations	Ward 9	17.462172	29.353591	-	-	11,700	5,000	-	
Parent Capital expenditure																	
													-	3,902	38,724	15,934	2,610

MBRR SA37 - Projects delayed from previous financial year

NC062 Nama Khoi - Supporting Table SA37 Projects delayed from previous financial year/s																	
R thousand												Previous target year to complete	Current Year 2019/20		2020/21 Medium Term Revenue & Expenditure Framework		
Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude		Original Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Parent municipality: <i>List all capital projects grouped by Function</i>																	
Entities: <i>List all capital projects grouped by Entity</i>																	
Entity Name <i>Project name</i>																	

2.8 Legislation compliance status (Input by council is noted)

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In-year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the Municipality's website.

2. Internship program

Nama Khoi Municipality is participating in the Municipal Financial Management Internship program and has employed five interns undergoing training in various divisions of the Financial Services Department. Of the five interns one has been allocated under the Internal Audit Unit.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

6. Annual Report

.

7. MFMA Training

The MFMA training module in electronic format will be presented at the Municipality's internal centre and training is ongoing.

8. Policies

Amendment on the financial policies is submitted together with the final budget.

Other supporting documents

MBRR Table SA1 - Supporting detail to budgeted financial performance

Council must make a decision on how to deal with Travelling & Subsistence, during this lockdown new methods has been introduced on how to have meetings in different ways, we must also remember the amount of vehicles available to the municipality as well as the distances to travel when meetings must be held, Council must also remember that these vehicles have limited kilometers they can travel as per the lease agreement. Pro's and Con's should be discussed in a manner whereby the sting of S&T can be address.

NC062 Nama Khoi - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	42 273	45 166	49 087	48 300	43 234	43 234	43 234	45 290	49 408	51 681
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		—	—	—	—	—	—	—	—	—	—
Net Property Rates		42 273	45 166	49 087	48 300	43 234	43 234	43 234	45 290	49 408	51 681
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	70 056	73 229	83 662	95 266	95 286	95 286	95 286	101 196	104 155	108 946
less Revenue Foregone (in excess of 50 kwh per indigent household per month)		—	—	—	—	—	—	—	—	—	—
less Cost of Free Basis Services (50 kwh per indigent household per month)		—	—	943	1 073	1 073	1 073	1 073	1 140	1 173	1 227
Net Service charges - electricity revenue		70 056	73 229	82 720	94 193	94 213	94 213	94 213	100 056	102 981	107 719
Service charges - water revenue											
Total Service charges - water revenue	6	26 024	26 995	37 624	41 330	41 330	41 330	41 330	44 460	45 177	47 255
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		—	—	—	—	—	—	—	—	—	—
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		—	—	4 571	5 021	5 021	5 021	5 021	5 398	5 489	5 741
Net Service charges - water revenue		26 024	26 995	33 053	36 309	36 309	36 309	36 309	39 062	39 688	41 514
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		10 018	10 585	15 687	16 628	16 628	16 628	16 628	17 613	18 176	19 012
less Revenue Foregone (in excess of free sanitation service to indigent households)		—	—	—	—	—	—	—	—	—	—
less Cost of Free Basis Services (free sanitation service to indigent households)		—	—	4 425	4 690	4 690	4 690	4 690	4 902	5 127	5 363
Net Service charges - sanitation revenue		10 018	10 585	11 262	11 938	11 938	11 938	11 938	12 712	13 049	13 649
Service charges - refuse revenue											
Total refuse removal revenue	6	11 813	12 468	19 681	20 862	20 862	20 862	20 862	22 114	22 804	23 853
Total landfill revenue		—	—	—	—	—	—	—	—	—	—
less Revenue Foregone (in excess of one removal a week to indigent households)		—	—	—	—	—	—	—	—	—	—
less Cost of Free Basis Services (removed once a week to indigent households)		—	—	6 148	6 517	6 517	6 517	6 517	6 810	7 123	7 451
Net Service charges - refuse revenue		11 813	12 468	13 533	14 345	14 345	14 345	14 345	15 304	15 680	16 402
Other Revenue by source											
Fuel Levy		—	—	—	—	—	—	—	—	—	—
Grazing Fees		—	—	—	999	972	972	972	1 016	1 063	1 112
Operational Revenue		—	—	—	242	242	242	242	225	236	247
Sales of Goods and Rendering of Services		—	—	901	955	955	955	955	998	1 044	1 092
Other Revenue		1 090	2 232	1 171	—	—	—	—	—	—	—
Total 'Other' Revenue	1	1 090	2 232	2 072	2 196	2 169	2 169	2 169	2 239	2 342	2 450

EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	53 004	51 206	59 829	64 715	64 501	64 501	64 501	67 564	70 504	73 747
Pension and UIF Contributions		7 432	8 111	8 614	9 192	9 573	9 573	9 573	10 031	10 464	10 946
Medical Aid Contributions		2 355	2 345	2 549	2 720	2 945	2 945	2 945	3 085	3 219	3 367
Overtime		4 739	4 025	4 175	4 455	4 660	4 660	4 660	3 940	5 093	5 327
Performance Bonus		-	4 045	4 659	4 971	4 977	4 977	4 977	5 215	5 440	5 690
Motor Vehicle Allowance		3 498	432	428	456	466	466	466	487	510	533
Cellphone Allowance		149	169	234	249	256	256	256	268	280	293
Housing Allowances		1 092	3 892	3 903	4 165	4 351	4 351	4 351	4 564	4 755	4 974
Other benefits and allowances		7 576	2 617	2 887	3 080	2 882	2 882	2 882	3 029	3 150	3 295
Payments in lieu of leave		-	1 791	1 218	1 300	778	778	778	817	851	890
Long service awards		-	-	299	319	384	384	384	403	420	440
Post-retirement benefit obligations		-	1 364	-	-	-	-	-	-	-	-
sub-total	4										
	5	79 844	79 994	88 796	95 623	95 773	95 773	95 773	99 403	104 687	109 502
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	79 844	79 994	88 796	95 623	95 773	95 773	95 773	99 403	104 687	109 502
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		41 150	36 096	39 706	39 425	39 425	39 425	39 425	37 803	38 918	40 644
Lease amortisation		-	-	-	-	-	-	-	-	-	-
Capital asset impairment		-	-	-	-	-	-	-	-	-	-
Total Depreciation & asset impairment	1	41 150	36 096	39 706	39 425	39 425	39 425	39 425	37 803	38 918	40 644
Bulk purchases											
Electricity Bulk Purchases		85 218	64 570	73 878	80 830	75 830	75 830	75 830	80 547	99 892	108 782
Water Bulk Purchases		-	25 757	31 469	34 616	29 616	29 616	29 616	27 600	28 870	30 169
Total bulk purchases	1	85 218	90 327	105 347	115 446	105 446	105 446	105 446	108 147	128 761	138 951
Transfers and grants											
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	-	-	-	-	-	-	-	-	-	-
Contracted services											
Outsourced Services		18 159	17 178	3 240	3 361	3 161	3 161	3 161	3 118	2 489	2 604
Consultants and Professional Services		-	-	6 969	10 606	8 327	8 327	8 327	9 820	9 188	9 611
Contractors		-	-	15 636	16 469	11 084	11 084	11 084	13 709	14 208	14 859
Total contracted services		18 159	17 178	25 845	30 437	22 573	22 573	22 573	26 647	25 885	27 074
Other Expenditure By Type											
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		-	-	-	-	-	-	-	-	-	-
Audit fees		-	-	2 922	3 074	2 998	2 998	2 998	3 133	3 277	3 428
Operating Leases		-	-	796	837	7 115	7 115	7 115	7 436	7 778	8 135
Advertising, Publicity and Marketing		-	-	811	853	685	685	685	716	749	784
Assets less than the Capitalisation Threshold		-	-	-	279	222	222	222	234	243	254
Bank charges		-	-	688	724	706	706	706	737	771	807
Telephone, Fax, Telegraph and Telex		-	-	2 439	1 939	1 598	1 598	1 598	1 324	1 538	1 608
Postage/Stamp/Franchising Machines		-	-	-	627	612	612	612	639	669	699
Contribution to Provision - Landfill Sites		-	-	1 436	1 511	1 473	1 473	1 473	1 539	1 610	1 684
Eskom Connection Fees		-	-	-	141	127	127	127	136	139	146
Specialised Computer Service		-	-	10 590	11 141	2 425	2 425	2 425	2 835	2 651	2 773
Uniform and Protective Clothing		-	-	671	706	737	737	737	771	806	843
Insurance		-	-	-	707	1 195	1 195	1 195	1 248	1 306	1 366
Printing, Publications and Books		-	-	1 329	1 398	1 504	1 504	1 504	1 571	1 644	1 719
Professional Bodies, Membership and Subscription		-	-	1 599	1 682	1 681	1 681	1 681	1 757	1 837	1 922
Registration Fees:Seminars, Conferences, Workshops and Events		-	-	-	885	838	838	838	875	916	958
Road Worthy Test		-	-	-	430	442	442	442	462	483	506
Travel and Subsistence		-	-	2 271	2 271	1 940	1 940	1 940	1 105	2 121	2 218
Other expenditure		24 647	31 803	2 247	2	2	2	2	2	2	2
Total 'Other' Expenditure	1	24 647	31 803	27 799	29 206	26 300	26 300	26 300	26 521	28 539	29 852
by Expenditure Item											
Employee related costs	8	-	-	-	878	892	892	892	932	975	1 019
Other materials		-	-	2 795	3 410	2 386	2 386	2 386	2 648	2 765	2 892
Contracted Services		-	-	14 175	14 933	10 615	10 615	10 615	11 220	11 603	12 137
Other Expenditure		6 909	7 692	-	80	58	58	58	61	63	66
Total Repairs and Maintenance Expenditure	9	6 909	7 692	16 970	19 300	13 951	13 951	13 951	14 860	15 406	16 115

Matrix financial performance budget (revenue source/expenditure type and department)

NC062 Nama Khoi - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)								
Description	Ref	Vote 1 - Municipal Manager	Vote 2 - Financial Services	Vote 3 - Corporate Services	Vote 4 - Community Services: Community	Vote 5 - Community Services: Public Safety	Vote 6 - Infrastructure, Engineering & Technical	Total
R thousand	1	R'000	R'000	R'000	R'000	R'000	R'000	
Revenue By Source								
Property rates		—	45 290	—	—	—	—	45 290
Service charges - electricity revenue		—	—	(224)	(141)	—	100 421	100 056
Service charges - water revenue		—	—	(662)	(352)	—	40 076	39 062
Service charges - sanitation revenue		—	—	(9)	(3)	—	12 724	12 712
Service charges - refuse revenue		—	—	(8)	15 313	—	(1)	15 304
Rental of facilities and equipment		—	—	909	495	—	—	1 404
Interest earned - external investments		—	1 375	—	—	—	—	1 375
Interest earned - outstanding debtors		—	5 680	—	—	—	—	5 680
Dividends received		—	—	—	—	—	—	—
Fines, penalties and forfeits		—	—	—	10	153	60	223
Licences and permits		—	—	—	249	1 276	—	1 525
Agency services		—	—	—	—	1 281	—	1 281
Other revenue		748	136	199	1 156	—	—	2 239
Transfers and subsidies		1 070	54 221	—	—	—	3 373	58 664
Gains		—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		1 818	106 701	204	16 726	2 710	156 653	284 813
Expenditure By Type								
Employee related costs		11 298	16 931	10 725	16 432	9 479	34 538	99 403
Remuneration of councillors		6 954	—	—	—	—	—	6 954
Debt impairment		—	20 483	—	—	—	—	20 483
Depreciation & asset impairment		—	74	1 550	3 198	—	32 980	37 803
Finance charges		—	313	—	—	—	—	313
Bulk purchases		—	—	—	—	—	108 147	108 147
Other materials		929	—	1 226	551	23	5 021	7 750
Contracted services		1 942	3 098	4 839	2 041	2 426	12 302	26 647
Transfers and subsidies		—	—	—	—	—	—	—
Other expenditure		1 681	6 576	14 548	2 610	343	763	26 521
Losses		—	—	—	—	—	—	—
Total Expenditure		22 804	47 475	32 889	24 833	12 270	193 751	334 022
Surplus/(Deficit)		(20 986)	59 226	(32 684)	(8 107)	(9 560)	(37 098)	(49 208)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		—	—	—	7 500	—	35 351	42 851
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind - all)		—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		(20 986)	59 226	(32 684)	(607)	(9 560)	(1 746)	(6 357)

NC062 Nama Khoi - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

2022/23 Annual Plan - Supporting Table One Supporting Detail to Budgeted Financial Position												
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
R thousand												
ASSETS												
Consumer debtors												
Consumer debtors	2	11 614	11 466	125 927	183 505	183 373	183 373	183 373	229 500	252 166	276 192	
Less: Provision for debt impairment		–	–	(119 087)	(171 552)	(176 664)	(176 664)	(176 664)	(197 438)	(218 864)	(241 275)	
Total Consumer debtors		11 614	11 466	6 841	11 953	6 709	6 709	6 709	32 061	33 302	34 917	
Debt impairment provision												
Balance at the beginning of the year	2	–	–	104 903	171 552	176 664	176 664	176 664	176 664	197 438	218 864	
Contributions to the provision		–	–	14 184	–	–	–	–	20 775	21 425	22 411	
Bad debts written off		–	–	–	–	–	–	–	–	–	–	
Balance at end of year		–	–	119 087	171 552	176 664	176 664	176 664	197 438	218 864	241 275	
Property, plant and equipment (PPE)												
PPE at cost/valuation (excl. finance leases)	3	649 210	635 969	1 287 948	1 312 860	1 318 163	1 318 163	1 318 163	1 397 729	1 417 135	1 438 109	
Leases recognised as PPE		–	–	13 989	–	–	–	–	–	–	–	
Less: Accumulated depreciation		–	–	652 468	673 780	673 780	673 780	673 780	739 746	778 655	819 290	
Total Property, plant and equipment (PPE)		649 210	635 969	649 469	639 080	644 383	644 383	644 383	657 982	638 480	618 819	
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)	5	–	–	–	–	–	–	–	–	–	–	
Current portion of long-term liabilities		251	20	5 390	5 390	–	–	–	389	–	–	
Total Current liabilities - Borrowing		251	20	5 390	5 390	–	–	–	389	–	–	
Trade and other payables												
Trade Payables	5	208 489	244 406	92 233	126 751	246 381	246 381	246 381	328 573	354 909	387 145	
Other creditors		–	–	–	–	–	–	–	–	–	–	
Unspent conditional transfers		–	–	–	–	–	–	–	1 585	1 585	1 585	
VAT		–	–	–	–	–	–	–	–	–	–	
Total Trade and other payables	2	208 489	244 406	92 233	126 751	246 381	246 381	246 381	330 158	356 493	388 730	
Non current liabilities - Borrowing												
Borrowing	4	–	–	136 577	129 164	–	–	–	–	–	–	
Finance leases (including PPP asset element)		17	–	4 744	133	–	–	–	–	–	–	
Total Non current liabilities - Borrowing		17	–	141 321	129 296	–	–	–	–	–	–	
Provisions - non-current												
Retirement benefits	2	–	–	23 739	26 188	24 557	24 557	24 557	28 970	31 260	33 625	
Refuse landfill site rehabilitation		38 461	43 304	20 602	21 694	21 694	21 694	21 694	50 772	52 382	54 066	
Other		–	–	–	–	–	–	–	–	–	–	
Total Provisions - non-current		38 461	43 304	44 341	47 883	46 251	46 251	46 251	79 742	83 642	87 691	
CHANGES IN NET ASSETS												
Accumulated Surplus/(Deficit)												
Accumulated Surplus/(Deficit) - opening balance	1	651 559	579 997	555 776	529 160	540 918	540 918	540 918	452 858	446 524	398 392	
GRAP adjustments		–	–	–	–	–	–	–	–	–	–	
Restated balance		651 559	579 997	555 776	529 160	540 918	540 918	540 918	452 858	446 524	398 392	
Surplus/(Deficit)		(71 706)	(51 088)	(26 616)	(40 444)	(23 916)	(23 916)	(23 916)	(6 357)	(48 132)	(52 735)	
Transfers to/from Reserves		–	–	–	–	–	–	–	–	–	–	
Depreciation offsets		–	–	–	–	–	–	–	–	–	–	
Other adjustments		–	–	–	–	–	–	–	–	–	–	
Accumulated Surplus/(Deficit)		579 852	528 909	529 160	488 716	517 002	517 002	517 002	446 501	398 392	345 657	
Reserves												
Housing Development Fund		2	–	–	–	–	–	–	–	–	–	–
Capital replacement	145		–	–	–	–	–	–	–	–	–	
Self-insurance	–		–	–	–	–	–	–	–	–	–	
Other reserves	–		–	–	–	–	–	–	–	–	–	
Revaluation	–	–	–	–	–	–	–	–	–	–		
Total Reserves	2	145	–	–	–	–	–	–	–	–	–	
TOTAL COMMUNITY WEALTH/EQUITY	2	579 997	528 909	529 160	488 716	517 002	517 002	517 002	446 501	398 392	345 657	

MBRR Table SA9 – Social, economic and demographic statistics and assumptions

NC062 Nama Khoi - Supporting Table SA9 Social, economic and demographic statistics and assumptions												
Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2015/16	2016/17	2017/18	Current Year 2018/19	2019/20 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		STATS SA	–	–	58	47	47	47	47	–	–	–
Females aged 5 - 14		STATS SA	–	–	6	4	4	4	4	–	–	–
Males aged 5 - 14		STATS SA	–	–	6	4	4	4	4	–	–	–
Females aged 15 - 34		STATS SA	–	–	5	7	7	7	7	–	–	–
Males aged 15 - 34		STATS SA	–	–	6	8	8	8	8	–	–	–
Unemployment		STATS SA	–	–	10	–	–	–	–	–	–	–
Monthly household income (no. of households)	1, 12											
No income		STATS SA	–	722	780	17 421	17 421	17 435	17 435	–	–	–
R1 - R1 600		STATS SA	–	722	780	16 569	16 569	16 582	16 582	–	–	–
R1 601 - R3 200		STATS SA	–	1 159	1 252	3 306	3 306	3 309	3 309	–	–	–
R3 201 - R6 400		STATS SA	–	1 159	1 252	2 442	2 442	2 444	2 444	–	–	–
R6 401 - R12 800		STATS SA	–	12 949	13 985	1 884	1 884	1 886	1 886	–	–	–
R12 801 - R25 600		STATS SA	–	12 949	13 985	1 179	1 179	1 180	1 180	–	–	–
R25 601 - R51 200		STATS SA	–	10 220	11 038	285	285	285	285	–	–	–
R52 201 - R102 400		STATS SA	–	10 702	11 558	57	57	57	57	–	–	–
R102 401 - R204 800		STATS SA	–	2 714	2 931	36	36	36	36	–	–	–
R204 801 - R409 600		STATS SA	–	214	231	30	30	30	30	–	–	–
R409 601 - R819 200		0	–	–	–	–	–	–	–	–	–	–
> R819 200		0	–	–	–	–	–	–	–	–	–	–
Poverty profiles (no. of households)												
< R2 060 per household per month	13		–	–	–	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insert description	2		–	–	–	0.00	0.00	0.00	3500.00	0.00	0.00	0.00
Household/demographics (000)												
Number of people in municipal area		STATS SA		57 791	57 791	47	47	47	47	–	–	–
Number of poor people in municipal area		STATS SA		3 641	3 641	–	6	6	6	–	–	–
Number of households in municipal area		STATS SA		17 069	17 069	–	11	12	12	–	–	–
Number of poor households in municipal area		STATS SA		–	–	–	5	5	5	–	–	–
Definition of poor household (R per month)		STATS SA		no income	no income	–	377	402	402	–	–	–
Housing statistics	3											
Formal		STATS SA		13 689	13 689	12 483	12 483	12 493	12 493	–	–	–
Informal		STATS SA		4 102	4 102	708	708	709	709	–	–	–
Total number of households			–	17 791	17 791	13 191	13 191	13 202	13 202	–	–	–
Dwellings provided by municipality	4		–	–	–	–	–	–	–	–	–	–
Dwellings provided by province/s			–	–	–	–	–	–	–	–	–	–
Dwellings provided by private sector	5		–	–	–	–	–	–	–	–	–	–
Total new housing dwellings			–	–	–	–	–	–	–	–	–	–

Economic	6				5.8%	5.8%	6.6%	6.6%	0.0%	0.0%	0.0%
Inflation/inflation outlook (CPD)					5.0%	5.0%	5.0%	5.0%	0.0%	0.0%	0.0%
Interest rate - borrowing					0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Interest rate - investment					5.8%	5.8%	7.6%	7.6%	0.0%	0.0%	0.0%
Remuneration increases					5.8%	5.8%	6.6%	6.6%	0.0%	0.0%	0.0%
Consumption growth (electricity)					5.8%	5.8%	6.6%	6.6%	0.0%	0.0%	0.0%
Consumption growth (water)											
Collection rates	7				92.3%	92.3%	95.0%	95.0%	0.0%	0.0%	0.0%
Property tax/service charges					92.3%	92.3%	95.0%	95.0%	0.0%	0.0%	0.0%
Rental of facilities & equipment					92.3%	92.3%	95.0%	95.0%	0.0%	0.0%	0.0%
Interest - external investments					92.3%	92.3%	95.0%	95.0%	0.0%	0.0%	0.0%
Interest - debtors					92.3%	92.3%	95.0%	95.0%	0.0%	0.0%	0.0%
Revenue from agency services					92.3%	92.3%	95.0%	95.0%	0.0%	0.0%	0.0%

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	8 10 9 10	Household service targets (000)									
		Water:									
		Piped water inside dwelling	11 865	11 908	-	13 557	-	-	-	-	-
		Piped water inside yard (but not in dwelling)	-	-	-	-	-	-	-	-	-
		Using public tap (at least min.service level)	-	-	-	-	-	-	-	-	-
		Other water supply (at least min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	11 865	11 908	-	13 557	-	-	-	-	-
		Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
		Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	11 865	11 908	-	13 557	-	-	-	-	-
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	6 365	6 280	-	-	-	-	-	-	-
		Flush toilet (with septic tank)	1 158	1 280	-	-	-	-	-	-	-
		Chemical toilet	-	-	-	-	-	-	-	-	-
		Pit toilet (ventilated)	2 440	2 153	-	-	-	-	-	-	-
		Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	9 963	9 713	-	-	-	-	-	-	-
		Bucket toilet	25	18	-	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	25	18	-	-	-	-	-	-	-
		Total number of households	9 988	9 731	-	-	-	-	-	-	-
		Energy:									
		Electricity (at least min.service level)	1 285	530	-	-	-	-	-	-	-
		Electricity - prepaid (min.service level)	7 963	8 274	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	9 248	8 804	-	-	-	-	-	-	-
		Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
		Other energy sources	-	-	-	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
		Total number of households	9 248	8 804	-	-	-	-	-	-	-
		Refuse:									
		Removed at least once a week	-	-	-	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
		Removed less frequently than once a week	11 283	11 262	-	-	-	-	-	-	-
		Using communal refuse dump	-	-	-	-	-	-	-	-	-
		Using own refuse dump	-	-	-	-	-	-	-	-	-
		Other rubbish disposal	-	-	-	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-	-	-	-		
<i>Below Minimum Service Level sub-total</i>	11 283	11 262	-	-	-	-	-	-	-		
Total number of households	11 283	11 262	-	-	-	-	-	-	-		

Detail of Free Basic Services (FBS) provided		2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Electricity	Ref.	Location of households for each type of FBS								
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)								
		-	-	-	942 554	942 554	942 554	1 073 286	1 137 683	1 205 944
		-	-	-	-	-	-	-	-	-
		Informal settlements (Rands)								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands)								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		Other (Rands)								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
Total cost of FBS - Electricity for informal settlements		-	-	-	-	-	-	-	-	-
Water	Ref.	Location of households for each type of FBS								
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)								
		-	-	-	4 571 010	4 571 010	4 571 010	5 021 254	5 322 529	5 641 881
		-	-	-	-	-	-	-	-	-
		Informal settlements (Rands)								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands)								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		Other (Rands)								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
Total cost of FBS - Water for informal settlements		-	-	-	-	-	-	-	-	-
Sanitation	Ref.	Location of households for each type of FBS								
List type of FBS service		Formal settlements - (free sanitation service to indigent households)								
		-	-	-	4 424 989	4 424 989	4 424 989	4 690 488	4 971 917	5 270 232
		-	-	-	-	-	-	-	-	-
		Informal settlements (Rands)								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands)								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		Other (Rands)								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
Total cost of FBS - Sanitation for informal settlements		-	-	-	-	-	-	-	-	-
Refuse Removal	Ref.	Location of households for each type of FBS								
List type of FBS service		Formal settlements - (removed once a week to indigent households)								
		-	-	-	6 147 945	6 147 945	6 147 945	6 516 822	6 907 831	7 322 301
		-	-	-	-	-	-	-	-	-
		Informal settlements (Rands)								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		Informal settlements targeted for upgrading (Rands)								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		Living in informal backyard rental agreement (Rands)								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
		Other (Rands)								
		-	-	-	-	-	-	-	-	-
		Number of HH receiving this type of FBS								
		-	-	-	-	-	-	-	-	-
Total cost of FBS - Refuse Removal for informal settlements		-	-	-	-	-	-	-	-	-

MBRR SA32 – List of external mechanisms

NC062 Nama Khoi - Supporting Table SA32 List of external mechanisms					
External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
CJJ BUSINESS SOLUTIONS	Yrs	3	PRINTING DEVICES	09/12/2021	2 494
SUID-KAAP WAARDEERders	Yrs	3	VALUATION ROLL	30/06/2023	1 001
R-DATA	Yrs	3	ICT SUPPORT SERVICES	30/06/2023	2 232
IMIS/TGIS	Yrs	1	ICT SUPPORT SERVICES	30/06/2021	639
MACROCOMM	Yrs	3	ACCOUNT NORMALISATION	20/06/2021	% AGREED UP
SYNTELL	Yrs	3	ICT SUPPORT SERVICES	30/06/2023	148
QINISEKA	Yrs	3	CASH IN TRANSIT SERVICES	31/03/2021	843
BVI CONSULTING ENGINEERS	Yrs	3	PROFESSIONAL ENGINEERING SERVICES - WATER	ON CONSTRUCTION P	2 765
ABSA VEHICLE MANAGEMENT SOLUTIONS	Yrs	3	FULL MAINTENANCE LEASE FOR VEHICLES	01/02/2022	14 416
LATERAL UNISON INSURED BROKERS	Yrs	3	SHORT TERM INSURANCE	30/06/2022	1 162
FACHS BUSINESS MANAGEMENT	Mths	18	MFMP TRAINING	10/01/2022	313
NEDBANK	Yrs	5	BANKING SERVICES	01/08/2024	RATE BASED C
MVD KALAHARI CONSULTING ENGINEERS	Mths	26	PROFESSIONAL ENGINEERING SERVICES - WWTW	01/01/2021	616
RENTOKIL			CLEANING AND SANITIZING SERVICES		

Nama Khoi Municipal Management takes note of all the inputs:

Firstly Nama Khoi has a unfunded budget, when taking in consideration the long outstanding creditors

Lots of mistakes was made in the past specially relating to tariff increases as well as tariff structures.

The Municipality has lost millions in electricity revenue and is still losing millions, same can be said for all other services.

Different assistances have been requested however little impact has been made, latest assistance being the Simplified Revenue Plan by Ducharme Consulting appointed by COGTA.

We acknowledge that Covid-19 had a huge impact on the economy as that are lots of businesses that are now struggling financially, however if analysis is done on the collection rate it is clear that the majority of the community has been suffering for a long time even before the current situation, the Nama Khoi area is plagued by the high level of unemployment.

Property rates tariff has been a problem at the municipality for a number of years with lots of complains, assistance has been requested but at this stage there is no clear answer on how to address it.

It has become more clear that the answers to Nama Khoi Municipality problems will not come from the outside neither will the funding.

Decisions must be made; these decisions will be hardest on the community and will affect most of the staff of the municipality.

Lastly if we as the Management, Council, Staff and the broader community do not acknowledge that we all have a role to play there will be no solution.


Taken the above into account the municipality has decided to revised its Financial Recovery Plan, this plan include all possible revenue enhancing and collecting measures as well as measures to limit the current expenditures while still delivering services to the community.

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Municipal manager's quality certificate

I, municipal manager of Nama Khoi, hereby certify that the final budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the final budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: SA Titus
Municipal manager of Nama Khoi (NC062)

Signature: 

Date: 29 June 2020